The Bombay Gazette.

No. 6,917.—New Series. BOMBAY :—MONDAY, APRIL 10, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town	Rs. 52 0
——— including postage	„ 72 0
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First insertion.....	Rs. 5 0
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per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per line.
Second Ditto	4½ „ „
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In the Native Languages, double the above.

Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-Ship MADRAS, 680 Tons, 125 H. P., Commander J. James, will be despatched on the 11th April 1871.

	April.		April.
Leave BOMBAY	11	Leave Colombo ...	19
„ Galle	12	„ Negapatam	20
„ Vingorla	13	„ Madras	26
„ Carwar	13	„ Coconada	27
„ Mangalore	14	„ Vizagapatam	27
„ Cannanore	14	„ Bimlipatam	28
„ Tellicherry	15	„ Gopaulpore	29
„ Calicut	15		May.
„ Beypore	15		
„ Cochin	16		
„ Tuticorin	18	Arrive CALCUTTA	2

This route is the most expeditious and economical for Passengers for the Neilgherry District, Bangalore, and Madras, who can land at Calicut for Beypore, and proceed from thence by rail.

Passengers for Calcutta can take the same route, picking up the Steamer at Madras.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The Steam-ship ARABIA, 1,080 tons, 200 H.P., Commander W. B. Mathews, will be despatched on the 17th April, at noon.

	Apr.		May
Leave BOMBAY	17	Leave BUSSORAH	3
„ Kurrachee	20	„ Mahomerah	5
„ Guadur*	22	„ Fao	5
„ Muscat	24	„ Bushire	9
„ Bunder Abbas	26	„ Linga	9
„ Linga	28	„ Bunder Abbas	10
„ Bushire	30	„ Muscat	12
	May	„ Guadur	14
„ Fao	2	„ Kurrachee	17
„ Mahomerah	3		
Arrive BUSSORAH	3	Arrive BOMBAY	20

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, despatch a steamer to Kurrachee every MONDAY, at noon.

The Steam-ship Martaban, 515 tons, 110 H.P., Commander Heasman, will be despatched on the 10th April, at noon.

N.B.—No cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

Fares from Bombay to

Class.	Rewas.	Dhurumtur.	Oorun.	Hog Island.	Oolwa.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
First Class	2 0	3 0	2 0	2 (	3 0
Second Class	0 12	1 0	0 8	0 12	0 12
Third Class	0 8	0 8	0 4	0 6	0 8

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 22, Rampart Row, Bombay.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE of STEAMERS BETWEEN BOMBAY and TRIESTE via SUEZ CANAL.

THE Company intends to despatch every month a Steamer from TRIESTE to BOMBAY and *vice versa*.

The APIS, 1,400 Tons, will be despatched from Bombay about the 1st MAY, and the SPHINX, 1,400 Tons, about the 8th JUNE. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage For Baggage in excess £4 per Ton is charged.

Passenger rates from Bombay:

To	Cabin.	Deck with Food.
To Aden	£16	£ 7-13
To Suez	£28	£13- 7
To Port Said	£30	£14- 6
To Trieste	£40	£19- 0

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste and *vice versa* in connection with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is made more agreeable, it being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have such an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria direct to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

Passenger rates from Alexandria to Trieste.

First Class	£18 | Second Class £9

Children under 10 years of age Half Fare; under 2 years, Free.

Reduced fares for families, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed: Free: 1st Class 200 lbs., 2nd Class 120 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co:—First Class, £3; Second Class, £2. Children over 3 and under 10 years of age Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight 7s. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agents at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 5th April 1871.

FOR LONDON via HAVRE, WITH DESPATCH.

MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

BOMBAY TO LIVERPOOL via SUEZ CANAL.

THE Splendid Clyde built Steam-ship ORCHIS, Captain M. Crawford, 1,138 tons net register, and 200 h.p., to sail about 25th instant, can take about 25 first-class Passengers.

This fine Vessel, now on her first voyage, made the run from Suez to Bombay in thirteen days and a-half. She is of the highest classin Lloyds' Register, the Liverpool Underwriters' List, and Veritas.

Pass ge Money, Rs. 500.

Apply to BENNIE, SCOVELL, & Co.

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 15th April, at 3 P.M., from Masagon.

THE P. & O. Co.'s s. s. SURAT, (2,573 tons, and 500 H.P.), Captain E. J. Baker, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Masagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Masagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—

To	First Class Rs.	Second Class Rs.
To BRINDISI	600	300
To SOUTHAMPTON	650	350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 8th April 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ORISSA, (1,646 tons, and 300 H.P., Captain P. S. Toulin, will be despatched for the above Ports on THURSDAY, the 13th April, leaving Masagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras, Calcutta, and Australia.

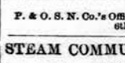
No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 11th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay, 6th April 1871.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).



THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA	BOMBAY
on the 24th,	on the 1st
of each month,	

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

To Aden	1st Class. £22	2nd Class. £15	3rd Class. £4
Suez	38	22	8
Port Said	39	24	9
Alexandria	39	25	9-10
Messina	45	32	12
Naples	47	33	13
Leghorn	50	34	14
Genoa	50	34	14
Marseilles with transhipment at Genoa	52	35	14-10

Including Wines at Table. Without Food.

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA,	on SATURDAY,	1st of April.
INDIA,	on MONDAY,	1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS,

Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

WE beg to notify the arrival of the Steam Ship ORCHIS from Liverpool. Consignees of Cargo are requested to make DELIVERY ORDERS, accompanied by Bills of Lading, to us for inspection and counter-signature, and to take delivery of their Goods from the Bunder.

RENNIE, SCOVELL, & Co., Agents Steam Ship Orchis.

Bombay, 1st April 1871.

SALES BY AUCTION.

CRAWFORD and COMPANY.

3, Marine Street.

SALE OF THE GOOD BARQUE MIGRATOR.

THIS DAY, MONDAY, the 10th instant, at 3 P.M. Messrs. CRAWFORD and Co. are instructed to sell by Public Auction at their rooms:—

The good Barque Migrator, registered tonnage 354 tons, can carry about 500 tons of general cargo and is well adapted for country trade, was built in Sunderland and was 6 months ago refastened and metalled in Rangoon with all Stores, Spars, Sails, and every thing appertaining to her as she now lies off Cross Island Boree Bunder.

She is now discharging timber and will be ready for sea in the middle of this week.

AUCTION SALE OF RICHLY CARVED FURNITURE, &c., AT CHOWPATTY.

On WEDNESDAY, the 19th instant, at or about 12 o'clock, noon, Messrs. CRAWFORD & Co., will sell by Public Auction, by order of the Executors of the Estate of a deceased gentleman, in his bungalow on the Chowpatty Road, opposite the bungalow of Goculdass Madhowdass, Esq., consisting of richly carved Blackwood Furniture such as Sofa, Couches, drawing room Chairs lined Damask, Circular Tables, Bedsteads, Writing Tables, Clocks, Time-pieces, Pier Glasses, Mirrors, Argand Lamps, Chandeliers, Table Lamps, Panorama Balls, Pictures, Table Ornaments, Artificial Flowers and Fruit, Carpets, Wall Shades, Globe Lamps, China Garden Chairs, Stools, Flower Pots, and a great variety of things.

The property will be on view 4 days before the day of sale.

Bombay, 10th April, 1871. CRAWFORD & Co.

BENNETT and COMPANY.

No. 5, Forbes Street.

AUCTION SALE of valuable and richly-carved Blackwood Household Furniture, Plated Glass and Porcelainware, a first-class English-built circular glass-fronted Miniature Brougham, by Nees, of Aberdeen, a do. do. handsome Mail Phaeton, by Holmes, of Derby, a handsome strong Buggy, a do. fast-trotting Grey Arab Brougham Horse, a do. do. Chesnut do., both with certificates of soundness, valuable Medical and other Books, a large and rare collection of Orchids, Ferns, Petrunas, Calladiums, Showy Annuals, splendid Laurels in Tubs and Pots, &c. &c., at Sir Jamsetjee Jejeebhoy's Hospital; Mazagon.

On WEDNESDAY, the 12th instant, Messrs. BENNETT & Co. are instructed to sell by Public Auction, at his residence, at the above-mention-d place, the valuable and richly-carved Blackwood Household Furniture, Carriages, Horses, &c., the property of Dr. Ashburner, proceeding to England. The same comprises rich Cut Glassware, handsome Dinner and Dessert Services, best Plateaware such as set of 4 Dish Covers, Hotwater Curry Dishes, Cruet, Egg, and Pickle Frames, Ice Pitcher, Tea Set, a set of King's pattern Spoons and Forks, a Mahogany Case of best Cutlery, Oilmanstores, &c., richly open-carved seasoned Blackwood Furniture, such as a Dining Table in 3 pieces, Sideboard, Dining-room Chairs, richly carved Circular, Pier, and Sofa Tables, Easy and Drawing-room Chairs, Conversation Sofas, Lady's Work Table, Ottomans, handsome Velvet pile Carpet, Chiffoniers, Teapoys, Book Case, Writing Table, Camp Cots, Dressing and Washing Tables, Dispense Articles, Cooking Utensils, valuable Medical Books, a large collection of rare Plants, &c.

At 2 P.M.

One first-class English-built circular glass-fronted Miniature Brougham, by Nees, with a handsome fast-trotting Grey Arab Horse, and set of plated mounted Harness.

One handsome English-built Mail Phaeton, by Holmes, with a handsome Chesnut Horse and Harness.

One ditto light Buggy in good order.

Catalogues are published, and the property is now on view.

AUCTION SALE of very valuable and costly Household Furniture, best plated rich Crockery and Glassware, English Rosewood Grand Square Piano by Broadwood and Sons, magnificent Japanese Vases, large Pier Glass in gilt frame, a first-class Mahogany full-sized Slate Billiard Table by Thurston, with 8 light lamp, valuable gilt and Marble Clocks, handsome bronze Garden Seats, Chairs, and Flower Pot Stands, a large collection of valuable Orchids, Ferns, and other Plants, collected from various countries Books, &c. and (if not previously disposed of by private contract) a first-class English-built Open Carriage by Todd, a handsome circular glass-fronted Miniature Brougham by Laurie and Marner, a pair of handsome Bay Arab Carriage Horses, height 14-2, a ditto fast-trotting Bay and Grey Arab ditto, a Lady's handsome Bay Riding Horse and Chesnut Arab ditto, sets of best English plated mounted single and double Harness, &c., at Cumballa Hill.

On THURSDAY the 13th, and FRIDAY the 14th instant, Messrs. BENNETT and Co. are instructed to sell by Public Auction, at his Residence, at the abovementioned place, the very valuable and costly Household Furniture, Piano, Carriages, Horses, &c., the property of F. J. Shields, Esq., proceeding to England. The same comprises handsome sets of rich engraved and thin Stem Glassware, rich Dinner, Breakfast and Dessert Services, best plateaware, such as Vegetable Dishes, Dish Covers and Bottle Stands, Ice Pitchers, Beer Mugs, Teapots, a set of Spoons and Forks, an artistically design-d electroplated 6-light Candelabra and Epergne with plateau by Elkington, a handsome set of Fruit Dishes by do., Table and Chamber Candlesticks, an oakwood case containing a set of best Cutlery for 18 persons by Elkington, linen, &c., richly open carved blackwood Household Furniture, such as Round Dining-tables for 10, 12, and 16 persons, Side Boards, Dining-room Make Lectern Chairs, Side Tables, Screens, richly carved Circular, Pier, and Sofa, Tables, easy and Drawing-room Chairs, Half Backed Sofas, a Centre Ottoman, Ornament Stands, Teapoys, English Rosewood Grand Square Piano by Broadwood and Son, a handsome large Pier Glass in rich gilt frame, rich Brussels Carpets, handsome plated 5-light and bronze Single and Double light Argand Lamps, magnificent Japanese Vases, first-rate Chromo-lithographs and Engravings in Gilt and Maple frames, a first-class full sized Slate Billiard Table by Thurston, a handsome 8-light Billiard Lamp by do., Book Cases, handsome four-post Bedsteads, Camp Cot, Dressing and Washing Tables, Toilet Glass, English Mahogany and China Camphorwood Wardrobes, English Oakwood and handsome Blackwood Writing Tables, Bedroom Sofas, Clothes and Gown Presses, China Earthenware, Bathing Tubs, Dispense Articles, Cooking Utensils, an English Iron Stove with cooking apparatus, a first-rate Writing Machine by Summer Scales and Sons, a first-rate large Binocular Microscope in case by Baker, a stereoscopic Camera by Rose with photographic chemicals, a large collection of rare Orchids, Ferns, Caladiums and other Plants, collected from various countries, Bronze Garden Seats, Chairs and Flower Pot Stands, English Garden Tubs, ditto Iron Railings with Gates, Garden Engines, &c., &c.

At 2 P.M. on the first day.

A first class English built Open Carriage by Todd, with a pair of handsome high caste Bay Arab Horses and set of English plated mounted Double Harness.

A handsome English built circular glass-fronted Miniature Brougham by Laurie and Marner, with a pair of handsome fast-trotting Bay and Grey Horses, and set of English plated mounted Double Harness.

A handsome Bay Arab Riding Horse.

A burat Milch Cow and Calf.

Water Carts with Bullocks.

First-rate Lady's and Gentlemen's Saddles by Peat, &c. &c.

Catalogues are published, and the property is on view.

FOR SALE ON COMMISSION.

1 Somerset Hunting Saddle, with furniture and bridle complete, by Peat.

6 Sets of German Silverplated mounted Buggy Harness, just landed by Overland steamer.

1 Colt Revolver in case, with Apparatus.

Bombay, 10th April 1871. BENNETT & Co.

NEW ADVERTISEMENTS.

GREAT INDIAN PENINSULA RAILWAY.

CONTRACT for PRINTING.—TENDERS are invited for the SUPPLY of PRINTED FORMS, Loose and Bound, required by the Company for a period of one year.

All particulars, together with a complete list of the forms, may be obtained on application at the Storekeeper's Office, Byculla.

If deemed advisable, the work will be let in several Contracts.

Sealed Tenders will be received by the Agent, at the Company's Offices, Elphinstone Circle, up to SATURDAY, the 29th instant.

The Agent does not bind himself to accept the lowest or any Tender.

The Agent may demand, from the persons whose Tenders shall be accepted, Security for the due fulfilment of their Contracts.

W. WARDEN MORICE, Storekeeper.

Byculla Stores Office, 8th April 1871.

NOTICES.

THE Undersigned are prepared to INSURE COTTON per Austrian Lloyd Steamers for TRIESTE or VENICE at FIVE-EIGHTHS PER CENT. PREMIUM, and for other First Class Steamers at 3/4 per cent., and to ENGLAND via SUEZ CANAL in First Class Steamers at ONE per cent.

A. C. GUMPERT & Co.,
Agents Dresden Insurance Company.

NOTICE is hereby given, that the INTEREST of MARIANBEBEE, wife of MAHOMED EBRAHIM bin FUZLOODEEN NOWBUNGAY, in the Foras Freehold Land under No. 99, containing 1,319 square yards, situated at Mahim, near Dharavee, seized under Distress Warrant for non-payment of the Revenue, will be SOLD by PUBLIC AUCTION at the Collector's Office, Elphinstone Circle, on FRIDAY, the 28th April 1871, at 3 P.M., where a plan of the land can be seen.

F. F. ARBUTHNOT, Collector.

Bombay Collector's Office, 24th March 1871.

In the matter of Act 28 of 1865, and of the Estate of PREMCHUND ROYCHUND.

NOTICE.—A THIRD and FINAL DIVIDEND, at the rate of ONE ANNA and SEVEN-TENTHS of a PIE (1 anna 7-10th pie) per cent., will be PAID to CREDITORS on the above Estate whose Claims have been admitted, at the Office of Messrs. LIBBETTER and WILSON, 6, Elphinstone Circle, on and after THURSDAY, the 6th instant, between the hours of 11 A.M. and 2 P.M.

Creditors must deliver to the Trustee their Vouchers when applying for Dividend.

G. R. WILSON, Sole Trustee.

Bombay, 5th April 1871.

B. B. and C. I. RAILWAY.

EXTENSION to GUN CARRIAGE PREMISES, COLABA.

TENDERS for the execution of this work will be received up to the 10th instant. Plans, &c., may be seen at the Office of the undersigned.

FRANCIS MATHEW,
Chief Resident Engineer and Acting Agent.

Bombay, 3rd April 1871.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN) Limited are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in

BOMBAY,
POONA,
SHOLAPOORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

THE ELPHINSTONE LANDING and GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co.,
Opposite the New Bank of Bombay.

BOMBAY RECLAMATION COMPANY, Limited (in Liquidation).—A FOURTH DISTRIBUTION of ASSETS of Rs. 50 per share will be made to the Registered Shareholders on the production of Share Certificates on and after TUESDAY next, the 11th instant.

JAMES G. SMITH,
For self & Co-Liquidators.

Elphinstone Circle, 2nd March 1871.

THE ORIENTAL SHIP OWNING ASSOCIATION, Limited, (in Liquidation).—NOTICE is hereby given to all persons having claims upon the above Association to send in statements of such claims in writing to Mr. S. P. FRAMJEE, the Liquidator of the above Association, at his Office in No. 6, Hornby Row, Bombay, or to Messrs. ACLAND, PRENTIS, and BISHOP, Solicitors for the Liquidator, at their Office in Apollo Street, within three months from the date hereof, after which time the Liquidator will proceed to take the necessary steps for the distribution of the Company's funds among the parties entitled thereto, after making such provision for the claims, &c., to be derived by the purchaser.

Section XCV. of Act XIX. of 1857, without regard to such claims as may be outstanding and of which no such statement shall have been sent in.

ACLAND, PRENTIS and BISHOP,
Solicitors for the Liquidator of the Oriental Ship Owning Association, Limited.

Bombay, 23rd January 1871.

B. I. S. N. COMPANY (LIMITED).

TENDERS are invited for the SUPPLY of MARINE ENGINEERS' and CABIN STORES for the Company's Steamers for one year, commencing from date of acceptance of Tenders, and will be received at the Office of the undersigned up to noon on the 17th April 1871.

All Stores are to be delivered at the Company's Dockyard at Mazagon free of charge, in such quantities as may be required from time to time.

Parties whose Tenders are accepted will be required to enter into a contract and to deposit security for the due fulfilment of the same.

Forms of Tenders and further information may be obtained on application to the Storekeeper, at the Company's Dockyard, Mazagon.

The Agents do not bind themselves to accept the lowest or any tender.

W. NICOL & Co., Agents.

Bombay, 29th March 1871.

SEALED TENDERS will be received by the Executive Engineer, Bombay Defences, at his Office, at Mazagon, up to noon on MONDAY, the 17th instant, for the EXECUTION by CONTRACT of ORDINARY and PETTY REPAIRS to BARRACKS and PUBLIC BUILDINGS at Colaba, Butcher's Island, Cross Island, Mazagon, Pow Pir, and Malabar Point, for the Season 1871-72.

The Executive Engineer reserves to himself the right of rejecting any Tender without assigning any cause for so doing.

The Survey Reports and Schedule of Rates of the above repairs can be seen, and all further particulars relating to this Contract may be obtained, on personal application, during Office hours, on the 12th and 13th instant, at the Office of

G. MERREWETHER, Captain, R.E.,
Acting Executive Engineer, Bombay Defences.

COTTON SEED.—The Cotton Commissioner is prepared to SUPPLY the following newly imported COTTON SEEDS for sowing during the ensuing season:—

EGYPTIAN	at Rs. 10 per cwt.
NEW ORLEANS	„ 25 „
SEA ISLAND	„ 25 „
PERUVIAN	„ 25 „

The above rates are exclusive of packing and transport charges when forwarded to the Mofussil.

As a general average, an acre of ground requires from ten to twelve pounds of seed.

The supplies were estimated from last year's demands, and it is requested that requisitions may be forwarded with as little delay as possible, addressed to the undersigned, in order that applicants may be enabled to make their own arrangements for the careful preservation of their seeds until sowing time.

Application for Hinghunghat and Dharwar American Seed should be made at once that an estimate may be formed of the total quantities of those seeds which it will be necessary to procure.

G. F. FORBES,
Cotton Commissioner.

Bombay, 3rd April 1871.

CAUTION.—To all whom it may concern, NOTICE is hereby given, that KHOJA RAHIMBHAI ALLOOBHOY, son of the late KHOJA ALLOOBHOY Peeroo, died intestate at Bombay, on the 21st day of December last, leaving considerable immovable and moveable properties at Bombay and other places.

As the Sole Widow and Representative of the said Rahimbhai Alloobhoy, I give Notice, and all the parties, to whom any of the said immovable properties are rented, not to give the rent of the said properties to any person or persons, without my written directions, and any persons holding any moveable and immovable properties in trust for the said Rahimbhai Alloobhoy, deceased, or any person or persons owing any sum or sums of money to him or on account of his estate, are also warned against parting with the same to any person or persons without my written consent or direction to that effect, and if, after this notice, any person or persons pay to any one rent or any part thereof, or part with the property in trust, or pay any sum or sums of money as aforesaid, he, she, or they shall do so at his, her, or their peril, and will hold him, her, or them responsible for the same.

HEERBAI,
Widow of Rahimbhai Alloobhoy.

Bombay, 27th March 1871.

WELL WORTHY THE ATTENTION OF CAPITALISTS.

AUCTION SALE AT POONA.

SATURDAY, 15TH APRIL, 1871, AT 12 O'CLOCK.

R. FELL & SON have received instructions to SELL by PUBLIC AUCTION, at their Rooms, in East Street, on the above date. BUNGALOW No. 11, New Neutral Lines, now occupied by Colonel Tod.

This Building contains Drawing and Dining Rooms, two large and two small Bed-rooms, two Dressing-rooms, five Bath-rooms, a Pantry, a large Punch, and open Verandah.

The Out-houses consist of four Stables, a double Coach-house, ten Servants' Houses, Cook-room, Godown, and Bullock Shed.

The whole are pucka-built of stone.

A deposit of 25 per cent. to be paid at the time of Sale, the remainder of the purchase-money to be paid within two weeks, and all expenses of conveyance, &c., to be defrayed by the purchaser.

R. FELL & SON, Auctioneers.

Poona, 1st April 1871.

MOULE'S PATENT EARTH CLOSETS.

Dealwood Commodes, complete		Rs. 40
Pull-up Self-acting	Apparatus for fitting with pail and cover	25
Sieves for	ditto	3

Sole Agents,
CUTLER, PALMER, & Co.,
DEAN LANE, BOMBAY.

WRIGHT'S PURE COAL TAR SOAP should be in daily use in every family. As a Preventative of Infectious Diseases of every kind, its importance is recognised by the most prominent Members of the Medical Profession, as well as by the leading journals of the day. Vide "Lancet," "Medical Times and Gazette," "British Medical Journal," &c., &c.,

"The Times" has directed especial attention to the increase of infectious diseases and warned the public to use every sanitary precaution. The use of Pure Coal Tar Soap is the readiest, simplest, and most effective way to this end. Sold everywhere by Chemists, in Tablets, 6d. and 1s. each.

CAUTION.—The great and increasing favour this truly antiseptic and detergent Soap has gained as the best Soap for daily toilet use, has caused a host of imitations. The proprietors draw attention to the fact that each Tablet of the ORIGINAL and GENUINE COAL TAR SOAP bears the impress

"SAPO CARBONIS DETERGENS,"

under which name it is registered.

Sole Importers and Proprietors, W. V. WRIGHT & Co., Manufacturing Chemists, Southwark Street, London, S.E.

NOTICES.

IMPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of Messrs. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

NOTICE TO OVERLAND PASSENGERS.

Gentlemen proceeding home will ensure a saving of 25 per cent. by purchasing their requirements from BADHAM & Co.

Special Goods for the journey and home wear for immediate use.

Overland Trunks from Rs. 22 to Rs. 28.

Apollo House. BADHAM & Co.

IMPORTANT ANNOUNCEMENT.

ASQUITH and COMPANY,

SHIRTMAKERS, HOSIERS, AND GENERAL OUTFITTERS,

No. 22, APOLLO STREET,

Opposite the Secretariat, Bombay,

UNDER THE PERSONAL MANAGEMENT OF

F. ASQUITH,

(Five years with Badham & Co.),

INVITE attention to their choice STOCK, which is constantly receiving additions by Mail and Canal Steamers.

The Goods being specially manufactured to their Order will be found to offer the great advantage of being thoroughly suited to this climate.

Catalogues forwarded on application with instructions for self-measurement, and their Liberal system for dealing with prompt Cash purchasers.

OVERLAND AND TRAVELLING KIT.

			Cash. Rs. a.	Credit. Rs. a.
Gent's Overland Trunks. Best Japanned Canvas, with Strong Brass Locks. The correct height for Cabin ...	30 inches.	33 „	25 0	28 0
		...	28 0	32 0
Ladies' with Tray, light and strong Folding, Division for Millinery, and upper compartment, the best made ...	36 inches.		45 0	50 0
Portmanteaus to fit under Railway seat, Brown Leather, Wide and Flat, with strong brass lever Locks, Shirt Case, &c. A very serviceable article	24 „	...	23 8	26 0
	27 „	...	25 0	28 8
Hand Bags, Black Best Hide, Strong Brass Tumbler Locks, lined throughout with Linen ...		...	10 0	11 8
		...	13 8	15 0
Courier Bags, with Shoulder Strap, Morocco Leather, Outside Pocket, Spring Fastening ...		...	6 8	7 8
		...	7 8	8 8
Patent Lock &c. ...		...	9 0	10 0
Rug Straps, best Brown Leather with connecting Buckles...		...	2 0	2 4
Soiled Linen Bags, made of best Canvas, Strong Locks, and Leather Straps		...	4 12	5 8
		...	5 12	6 8
Rugs, pure Alpaca, very soft and light, neat Colors, full size...		...	12 8	14 0
		...	16 8	18 8
Blankets, Scarlet, Real Whitney, full size, per pair...		...	22 0	25 0
Travelling Pillows, large and small ...		...	2 0	2 8

ASQUITH and COMPANY,

OUTFITTERS,

22, APOLLO STREET, OPPOSITE THE SECRET

COMMERCIAL INTELLIGENCE.

CALCUTTA.—5TH APRIL, 1871.

The following transactions were reported to-day :—

In Government Securities :—

4 per cents. at Rs 98-14, or 1-2 discount, and time-bargain contracts at Rs 98-8, or 1-8 discount, for deliveries in one month.

4½ per cents. at Rs. 103-10.

5 per cents. of 1-55-57 at Rs 106-10.

5½ per cents. only small sums at Rs 114.

In shares, the following transactions were reported—

Bank of Bengal shares at Rs 1,400.

Bonded Warehouse Association shares yesterday, at Rs. 547½, and to-day at Rs. 555.

Equitable Coal Co's shares at Rs. 210.

India General Steam Navigation Co.'s full shares, at Rs 340.

Tirhoot Indigo Co's shares yesterday at Rs. 60 and 61.

100 Bishnauth Tea Co.'s contributory shares at 6 discount, or Rs. 44 per share.

Dehra Doon Tea Co's shares at Rs 25.

Upper Assam Tea Co.'s shares at Rs. 20.

—*Englishman.*

MILITARY.

ARRIVALS.—APRIL 8.

Cherry, Captain, 1st Madras Light Cavalry, from sick leave, from England.

Knowles, Lieutenant, 2nd Bengal Cavalry, from furlough, from England.

Playfair, Major, Royal Artillery, on sick leave, from Chindwara.

Follictt, S.aff Surgeon, Bengal Medical staff, on duty, from Umballa.

Beattie, Lieutenant, 20th Hussars, to join, from England.

Gubbins, Captain, Royal Artillery, on sick leave, from St. Thomas' Mount.

Taylor, Captain, 21st Hussars, to join, from England.

Leggatt, Assistant Surgeon, 29th Regiment N I, on leave, from Sholapoore.

Campbell, Captain, 79th Highlanders, to appear before a medical board, from Chindwara.

Riley, Captain, 55th Regiment, to join, from England.

Sutherland, Captain, Bengal Staff Corps, from furlough, from England.

Whidborne, Lieutenant, 1-14th Regiment, on sick leave, from Cawnpore.

Williamson, Lieutenant-Colonel, Bengal Staff Corps, from furlough, from England.

DEPARTURES.—APRIL 8.

Walker, Captain, 15th Hussars, on furlough, to Europe.

Tweedie, Colonel, 10th Regiment, on furlough, to Europe.

Shewell, Lieutenant-Colonel, Bombay Staff Corps, on furlough, to Europe.

Riley, Captain, 55th Regiment, to rejoin, to Chukrata.

Meriweather, Captain, Acting Executive Engineer, on leave, to Mahseran.

Knowles, Lieutenant, 2nd Bengal Cavalry, to rejoin to Bareilly.

Barton, Lieutenant, 37th Foot, on leave, to Europe.

Sutherland, Captain, Bengal Staff Corps, to rejoin, to Nagpore.

Howard, Captain, 37th Foot, on leave, to Europe.

Barry, Assistant Surgeon, 2nd Light Cavalry, on leave, to Deesa.

Whitmore, Lieutenant, Royal Engineers, on sick leave, to England.

Markham, Captain, Royal Artillery, on leave, to England.

Poole, Captain, Bombay Staff Corps, on sick leave, to England.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Camp, 24th March 1871.

Local rank is assigned to the undermentioned officers :—

Royal Artillery.—Lieutenant D. V. Shortland to be Captain, from the 11th of December 1870.

50th Foot.—Lieutenant E. Gunter to be Captain, from the 31st of December 1870.

Subject to approval by Her Majesty, the Commander-in-Chief in India is pleased to make the following appointments :—

103rd Regiment.—Captain W. H. Brind, from the 104th Regiment, to be Captain, vice Wolseley, who exchanges. Dated 31st December 1870

104th Regiment.—Captain G. B. Wolseley, from the 103rd regiment, to be Captain, vice Brind, who exchanges. Dated 31st December 1870.

26th Foot.—Subject to approval by Her Majesty, the Commander-in-Chief in India permits Lieutenant George Douthwaite to retire from the service, by the sale of his commission ; and is pleased to make the following promotion :—

Ensign George Winter to be Lieutenant, by purchase, vice Douthwaite, who retires. Dated 13th March 1871.

83rd Foot.—Subject to approval by Her Majesty, the Commander-in-Chief in India permits Lieutenant M. G. Kirwan to retire from the service, by the sale of his commission ; and is pleased to make the following promotion :—

Ensign John Hart Hardtman to be Lieutenant, by purchase, vice Kirwan, who retires. Dated 16th March 1871.

92nd Foot.—Subject to approval by Her Majesty, the Commander-in-Chief in India permits Captain Alexander Forbes Mackay to retire from the service, by the sale of his commission ; and is pleased to make the following promotions :—

Lieutenant Henry French Cotton to be Captain, by purchaser, vice Mackay, who retires. Dated 13th March 1871.

Ensign the Hon'ble J. Scott Napier to be Lieutenant, by purchase, vice Cotton, promoted. Dated 13th March 1871.

The Commander-in-Chief is pleased to make the following appointments :—

2nd Bengal Cavalry.—Lieutenant-Colonel O. Wilkinson, officiating Commandant, to be Commandant, vice Jackson, who resigns. Dated 11th March 1871.

Captain H. W. Campbell, 2nd Squadron Officer, to be 2nd in Command, vice Jenkins, who resigns. Dated 11th March 1871.

18th Native Infantry.—Lieutenant C. N. Teed, attached to the 22nd Native Infantry, to be 2nd Wing subaltern, vice Cavaye, who has rejoined the 107th Regiment. Dated 15th March 1871.

36th Native Infantry.—Lieutenant E. H. Wilson, 2nd Wing subaltern, to be 1st Wing Subaltern, vice O'Callaghan, whose services have been placed at the disposal of the Public Works Department. Dated 31st January 1871.

43rd Native Infantry.—Captain S. M. Evans, attached to the corps, to officiate as Adjutant, until further orders. Dated 15th March 1871.

1st Battalion 2nd Foot.—Lieutenant-Colonel James Rose having completed the qualifying service, with the rank of Lieutenant-Colonel, to be Colonel from the 10th of January 1871, subject to approval by Her Majesty.

1st Battalion, 14th Foot.—Subject to approval by Her Majesty, the Commander-in-Chief in India permits Lieutenant-Colonel Thomas Peebles to retire from the service, by the sale of his commission. Dated 13th March 1871.

In anticipation of the approval of His Royal Highness the Field Marshal Commanding-in-Chief, Lieutenant-Colonel Torkington, 41st Foot, is directed to proceed to England, overland, and join the depot of his regiment. Lieutenant Torkington's services are available for duty with troops on the voyage.

Lieutenant-Colonel H. Grant, Staff Corps, is, at his own request, transferred from Morar to Umballa, for general duty.

Official intimation has been received of the undermentioned officers having been permitted to exchange to the battalions of their regiments specified, provided the public be put to no extra expense by the arrangement, and that both officers join without delay :—

17th Foot.—Captain G. H. Turner, 1st Battalion.

Captain J. Mash, 2nd Battalion.

The undermentioned officers have leave of absence :—

Brigade Staff.—Captain E. Fortescue, 3rd Battalion Rifle Brigade, Brigade Major, Umballa, to Bombay, for fifteen days, from date of leaving station, preparatory to embarkation for Europe on furlough, on private affairs.

20th Hussars.—Cornet W. C. Lloyd, to Cashmere, for six months, from the 15th April, on private affairs.

Surgeon J. P. Cunningham, M.D., to Cashmere, from the 15th May to the 15th September, on private affairs.

99th Foot.—Captain R. J. Josselyn, to Cashmere, from the 15th April to the 14th October, on private affairs.

Lieutenant T. J. M. Dunlop, to Cashmere, from the 15th April to the 14th October, on private affairs.

Lieutenant A. P. Tripe, to Cashmere, from the 15th April to the 14th October, on private affairs.

Lieutenant R. K. Ridgeway, to Cashmere, from the 15th April to the 14th October, on private affairs.

Lieutenant B. H. Pollard, to Calcutta, from the 15th April to the 14th October, to study the native languages.

Ensign J. S. D'Aguilar, 45th Foot, to Seaforte, from the 15th April to the 14th July, on private affairs.

Ensign C. E. Macgregor, to Calcutta, from the 15th April to the 14th October, to study the native languages.

104th Foot.—Major G. H. E. Greene, to Cashmere, from the 15th April to the 15th October, on private affairs.

Captain J. G. Campbell, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant S. N. Roberts, to Cashmere, from the 15th April to the 15th October, on private affairs

108th Foot.—Lieutenant P. Justice, to England, for fifteen months, from date of availing himself of it, on private affairs.

Staff Corps.—Colonel R. N. Raikes, doing duty at Fort William, to Bombay, for one month, from date of quitting the Presidency, preparatory to embarkation for Europe on furlough, on private affairs.

Colonel C. Holroyd, doing duty at Rawul Pindee, to Assam, on private affairs, for six months, from date of leaving station.

Major A. A. Bruce, Wing Officer 37th Native Infantry, to Calcutta, for one month, from date of availing himself of it, preparatory to furlough to Europe on private affairs.

Late 3rd European Light Cavalry.—Brevet Major F. W. Russell, doing duty at Jubbulpore, to Murree and Cashmere on private affairs, from the 1st May to the 15th October.

Bengal Infantry.—Lieutenant-Colonel A. S. Smith, to the hills north of Deyrah, on private affairs, from the 15th April to the 15th October.

Head Quarters Camp, 27th March 1871.

2nd Battalion, 19th Foot.—Subject to confirmation by Her Majesty, the Commander-in-Chief in India permits Ensign Henry Warren Walker to retire from the service, by the sale of his commission. Dated 18th March 1871.

The Commander-in-Chief is pleased to permit the undermentioned officers to retain their appointments of Adjutant, on promotion to the rank of Captain :—

32nd Native Infantry.—Captain A. C. W. Crookshank.

33rd Native Infantry.—Captain S. C. MacTier, dated 17th March 1871.

The Commander-in-Chief is pleased to make the following appointment :—

38th Native Infantry.—Lieutenant G. L. Eliot, 2nd Wing Subaltern, to be Quartermaster, vice Goldney, appointed Adjutant. Dated 18th March 1871.

The undermentioned officers have leave of absence :—

21st Hussars.—Lieutenant J. G. Kitson, Inspector of Musketry, Cashmere, from the 15th April to the 15th October, on private affairs.

14th Foot, 1st Battalion.—Captain R. A. L. Farneaux, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant W. A. Ridgeway, to Cashmere, from the 15th April to the 15th October, on private affairs.

19th Foot, 1st Battalion.—Major S. St. J. Griffiths, to Cashmere, from the 15th April to the 14th October, on private affairs.

41st Foot.—Captain A. H. Warner, to Cashmere, from the 15th April to the 15th October, on private affairs.

Captain A. D. Currie, to Cashmere, from the 15th April to the 15th August, on private affairs.

Lieutenant F. D. Welby, to Cashmere, from the 15th April to the 15th August, on private affairs.

Lieutenant J. O. C. Moller, to Cashmere, from the 15th April to the 15th August, on private affairs.

Lieutenant H. B. Kelly, to Cashmere, from the 15th April to the 15th August, on private affairs.

Lieutenant C. S. C. Crespigny, to remain in England, from the 15th July to the 15th October, on private affairs, in extension of the leave granted in G. O. C. C. of the 21st February 1870.

Ensign E. V. Huyshe, to Simla, from the 15th April to the 15th October, on private affairs.

60th Foot, 2nd Battalion.—Major, Local Lieutenant-Colonel, A. J. Fitz-Gerald, to Cashmere, from the 15th April to the 14th August, on private affairs.

Captain J. Charley, to Cashmere, from the 15th April to the 15th August, on private affairs.

Lieutenant the Hon'ble C. R. Howard, to Cashmere, from the 15th April to the 14th July, on private affairs.

Lieutenant H. A. H Ward, to Cashmere, from the 15th April to the 14th July, on private affairs.

Staff Corps.—Lieutenant-Colonel H. Grant, doing duty at Umballa, to Almorah and the hills north of Deyrah, from the 15th April to the 15th October, on private affairs.

Major R. S Simonds, officiating 2nd in Command and Wing Officer 31st Native Infantry, to Murree, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Major D. Macintyre, 2nd in Command and Wing Officer 2nd Goorkhas, to Cashmere, from the 1st May to the 15th October, on private affairs.

Lieutenant T. H. Goldney, Adjutant 38th Native Infantry, to Dhurmsala, from the 15th April to the 15th October, on private affairs, under the rules of 1868.

Head Quarters, Camp, 30th March 1871.

Local rank is assigned to the undermentioned officers :—

Royal Artillery.—Captain George Henry Stone to be Major, from the 11th of December 1869.

2nd Battalion, 10th Foot.—Captain and Local Major Robert Willock Davies to be Lieutenant-Colonel, from the 27th February 1871.

2nd Battalion, 19th Foot.—Lieutenant George Dalton Michell to be Captain, from the 14th of March 1871.

The Commander-in-Chief is pleased to make the following appointments :—

41st Native Infantry.—Captain V. W. Tregear, 2nd Wing Subaltern, to be 1st Wing Subaltern, vice Evans, posted to the 43rd Native Infantry. Dated 22nd March 1871.

Ensign A. S. McRae, of the 35th Foot, attached to the 22nd Native Infantry, on probation, a candidate for the Staff Corps, to be 2nd Wing Subaltern, on probation, vice Tregear. Dated 22nd March 1871.

Captain R. S. Robertson, Staff Corps, doing duty with the 13th Bengal Cavalry, is appointed to officiate as Brigade Major at Umballa, during the absence on leave to Europe of Captain E. Fortescue, or until further orders.

The leave granted to Lieutenant C. Torkington, 41st Foot, in G. O. C. C. of the 14th March, is cancelled.

Lieutenant J. T. Whish, Staff Corps, attached to the 7th Native Infantry, is posted to the 16th Native Infantry, at Moradabad, for duty.

The leave granted to Captain W. F. Bartleman, Adjutant 10th Native Infantry, by G. O. C. C. of the 24th February, is cancelled at that officer's request.

The undermentioned candidates are reported to have passed the lower standard in Hindoostanee on the 6th instant :—

Captain J. G. Cockburn, 1st Battn. 6th Foot.

Lieutenant W. H Mort mer, 41st Foot.

Lieutenant W. P. Newall, 41st Foot.

Ensign D. G. Mackenzie, 41st Foot.

Ensign E. V. Huyshe, 41st Foot.

The undermentioned officers have leave of absence :—

4th Hussars—Captain F. Montague, to Bombay, from the 20th March to the 19th April, to appear before a medical board.

11th Hussars.—Captain A. P. Garnett, to Cashmere, from the 15th April to the 15th October, on private affairs.

Surgeon G. Pain, to Cashmere, from the 29th April to the 30th October, on private affairs.

18th Foot, 2nd Battalion.—Lieutenant, Local Captain, W. J. Boyes, Adjutant, to Calcutta, for six months, from the 20th March, to study the native languages.

Ensign J. F. Rivett-Carnac, to Calcutta, for six months, from the 20th March, to study the native languages.

Ensign W. R. Routh, to Calcutta, for six months, from the 20th March, to study the native languages.

26th Foot.—Captain G. E. P. Trent, to Cashmere, from the 15th April to the 15th October, on private affairs.

Captain H. P. Wolferstan, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant J. R. G. Buchanan, to Cashmere, from the 15th April to the 15th October, on private affairs.

Lieutenant J. de W. Jebb, to Cashmere, from the 15th April to the 15th October, on private affairs.

36th Foot.—Lieutenant W. J. Browne, Instructor of Musketry, to Murree and Cashmere, for four months, from the 15th April, on private affairs.

37th Foot.—Lieutenant H. M. Barton, for one month, from date of availing himself of it, to port of embarkation; and thence to England, for fifteen months, from date of embarkation, on urgent private affairs.

92nd Foot.—Ensign O. Selby, to England, overland, from date of embarkation, to appear before a medical board.

Late 1st European Light Cavalry.—Captain A. R. D. Mackenzie, 2nd Squadron Officer 3rd Bengal Cavalry, to Bombay, for one month, from date of leaving his corps, preparatory to embarkation on furlough to Europe, on private affairs.

General List, Infantry.—Captain H. B. Swiney, 1st Sq'adron Substern 17th Bengal Cavalry, to Bombay, from the 29th February to the 29th March, to appear before a medical board.

Captain R. Eardley-Wilmot, Adjutant 14th Bengal Cavalry, to Cashmere and Simla, from the 15th April to the 15th October, on private affairs.

GREAT GUN DRILL.

His Excellency the Commander-in-Chief invites the attention of General Officers in Command to the orders noted in the margin, the provisions of which, as shown by the quarterly returns of gun drill, have been in many instances overlooked.

Queen's Regulations, para. 182.

G. O. Queen's Troops, Calcutta, 15th July 1862, (p. 126, S. O.)

G. O. C. C. 15th Oct. 1862. (p. 212, S. O.)

17th August 1864,

In the greater number of stations, where regiments of British infantry are quartered, the means of instruction are at hand in guns and appliances belonging to forts or heavy batteries, or placed specially at the disposal of the Officer commanding Royal Artillery for drill purposes.

With the view therefore of obtaining more satisfactory results as regards this very desirable teaching of the Infantry, General Officers are requested to be good enough to consult with the Officers commanding Royal Artillery serving under their command, and, with their co-operation, organize the amount of drills possible, according to the season of the year, and the number of drill instructors and appliances available.

The instruction of infantry in gunnery is a professional matter, which properly belongs to the department of the Officer commanding Royal Artillery, who has a staff to enable him to direct its execution. He should therefore inform the General Officer, whenever he has instructors and appliances at liberty.

The drills will therefore be carried on under his superintendence, and as they are completed a report from him of the result will be forwarded for the information of the Commander-in-Chief through the General Officer.

Regiments or detachments quartered with field batteries, but not within reach of an arsenal or fort, where there is heavy artillery, must be instructed in field gun drill, (whatever the arm of the battery may be,) care being taken that the drills are fixed at a time the guns of the batteries are not required for the instruction of their own non-commissioned officers and men.

BENGAL GOVERNMENT ORDERS.

(*Calcutta Gazette*, April 5.)

The following gentlemen having been good enough to consent to act as Members of a Committee for the supervision and management of the Calcutta and Hoogly Madrassahs, the Lieutenant Governor has been pleased to appoint them to be a Committee for that purpose :—The Hon'ble J. P. Norman, Officiating Chief Justice ; Mr. Charles Hallyburton Campbell ; Mr. James Sutcliffe, M.A.; Mr. Henry Leland Harrison, B.A. ; Captain Henry Sullivan Jarret ; Prince Mahomed Nuhimooddeen; Kazi Abdool Bari; Moulvie Abdool Luteef Khan, Bahadoor ; Moonshee Ameer Ali Khan, Bahadoor ; Moulvie Abbas Ali Khan.

Mr. Haldane Rattray, Deputy Magistrate and Deputy Collector, Backergunge, is transferred to the Sonthal pergunnahs.

Lieutenant Leopold James Henry Grey to be Sub-Registrar of Assurances of the sub-district of Ranchee, having its head-quarters at the Sudder station of the district of Loharduggah.

Mr. R. D. Hare to be Sub-Registrar of Assurances of the sub-district of Purulia, having its head-quarters at the Sudder station of the district of Maunbhoom.

Mr. William McKinley Clay, B.A., to be Sub Registrar of Assurances of the sub-district of Rungpore, having its head-quarters at the Sudder station of that district.

Mr. William Sutherland Wells, Magistrate and Collector of Furreedpore, to officiate as a Magistrate and Collector of the first grade.

Captain Everard Neal Digges LaTouche, Assistant Commissioner of Mungledye, leave for three months.

Mr. Albert Champion Mangles, Officiating Magistrate and Collector of Patna, for three months, from 9th May next, or any subsequent date.

Sandford James Kilby to officiate in the first grade of Assistant Superintendents of Police with effect from the 8th February.

The services of Mr. J. Pitt Kennedy, Assistant Secretary of the Government of Bengal, in the Legislative Department, are placed at the disposal of the Government of India, in the Home Department.

Mr. W. A Billings, Deputy Controller of Public Works Accounts, Bengal, is allowed privilege leave for three months.

Lieutenant-Colonel W. S. Oliphant, R.E., Superintending Engineer, second grade, is appointed to officiate as Assistant to the Chief Engineer, and Assistant Secretary in this department.

MADRAS GOVERNMENT ORDERS.

(*Fort St. George Gazette*, April 4.)

Mr. F. E. Gibson, Assistant to the Collector and Magistrate of North Arcot, leave for one year, to proceed to Europe on furlough from or after 5th April with preparatory leave.

The Reverend J. Tanner, M.A., Chaplain of South Black Town, Madras, for two years, to proceed to Europe on medical certificate.

The Commissary of the Diocese has granted the Reverend W. S. Trotman, M.A., Chaplain of Poonamallee, privilege leave for two months.

Mr. J. Hannan, Assistant Engineer of the second grade, three months' privilege leave, from the 20th April.

Mr. R. F. Chisholm, Consulting Architect, three months privilege leave, from the 18th May.

Mr. Arthur Johnston Brooks Atkinson to act as Head Assistant to the Collector and Magistrate of Salem during the absence of Mr. Overbury on leave, or until further orders.

Mr. C. E. Plunkett, Deputy Collector of Nellore, to act as Deputy Collector of Chingleput District, and to have charge of the Salt Department during the employment of P. Chentsal Rau on other duty, or until further orders.

Captain Wheatley Robertson, Staff Corps, Superintendent of Police, Godavery, to be Assistant Inspector General of Police.

Captain Charles Arkcoll Porbsons, Staff Corps, Superintendent of Police, Tinnevelly, to be Superintendent of Police in Godavery District.

Captain Henry Evelyn Coningham, Staff Corps, Superintendent of Police, North Malabar, to be Probationary Superintendent of Police in Tinnevelly, but to continue to act as Superintendent of Police in Malabar during the employment of Major Davies on other duty, or until further orders.

Captain Thomas Henry Binny Young, Staff Corps, to be Probationary Superintendent of Police in South Arcot.

Captain Robert Beatty, 10th Regiment Native Infantry, to act as Superintendent of Police in Nellore during the absence of Major Galbraith on leave, or until further orders.

Captain St. George Caulfield, Probationer for Staff Corps, Assistant Superintendent of Police, 1st class, Vizagapatam, to be Assistant Superintendent of Police, 1st Class, in Coimbatore.

Mr. Percy M. Jones, Assistant Superintendent of Police, 2nd class, to be Assistant Superintendent of Police, 1st class, in Vizagapatam.

Captain George Henry Tillard, Staff Corps, Assistant Superintendent of Police, 2nd class, to be Assistant Superintendent of Police, 1st class, in Nellore, but to continue to act in Cuddapah until further orders.

Captain William Robert Sheffield, Staff Corps, Acting Assistant Superintendent of Police, 1st class, Ganjam, to be Assistant Superintendent of Police, 1st class, in Vizagapatam, but to continue to act in Ganjam until further orders.

Mr. Thomas Edward Thomas, Acting Assistant Superintendent of Police, 1st class, Tanjore, to be Assistant Superintendent of Police, 1st class, in Malabar, but to continue to act in Tanjore until further orders.

The Reverend Alexander Taylor, M.A., to act as Chaplain of Secunderabad during the absence of the Reverend R. C. W. Raban, M.A., on leave, or until further orders

Mr. James Davidson Gordon, C.S.I., Bengal Civil Service, to be a Lay Trustee of St. Bartholomew's Church, Mysore.

Lieutenant J. F. Dorward, R.E., Assistant Engineer of the first grade, to be Executive Engineer of the fourth grade, vice Lieutenant Coaker proceeded on furlough to Europe.

Mr. E. R. Pringle, Assistant Engineer of the second grade, to be Assistant Engineer of the first grade, vice Lieutenant Dorward.

Mr. T. D. Harris, Assistant Engineer of the first grade, to be Executive Engineer of the fourth grade, vice Livesay, permitted to return to England.

Mr. W. M. Monserrait, Assistant Engineer of the second grade, to be Assistant Engineer of the first grade, vice Mr. Harris.

On the report of the Committee for the Examination of Assistants, Mr. M. K. Weld is declared to have qualified for the Second or Higher Standard.

MILITARY DEPARTMENT.

Captain C. T. P. Luxmoore, of the Staff Corps, Quartermaster 39th Regiment Native Infantry, furlough (medical certificate) for two years, and to embark from Madras to Bombay.

Major Charles Julien Ralph Bell, of the Staff Corps, to be in charge of Pensioners and holders of Family Certificates at Bangalore.

Assistant Surgeon E. A. Gibbon, doing duty Royal Artillery, Saint Thomas's Mount, will officiate as Secretary and Statistical Officer to the Inspector General British Medical Service, during the absence of Staff Assistant Surgeon W. Venous, on privilege leave for 60 days, from 12th April.

Madras Volunteer Guards.—Major William Barton Wright, of the Seconded List, is re-appointed as Second Major of the regiment, vice Branson seconded.

Madras Staff Corps.—The following promotion is made, subject to Her Majesty's approval :—Lieutenant Frederick Alexander Stoton, to be Captain from the 4th April 1871, having completed 12 years' service.

Colonel G. A. Orr, Royal (Madras) Engineers, Secretary to Government in the Public Works Department, is permitted to return to Europe, with a view to reside there,—embarking from Madras.

Captain E. G. D. Beagin, Staff Corps, Adjutant 2nd Regiment Native Infantry, is permitted to proceed to Europe on furlough, medical certificate, for two years, and to embark from Bombay.

Colonel W. G. Owen, of the Infantry, Commandant 12th Regiment Native Infantry, is permitted to avail himself within three months, from the 20th January 1871, of the furlough to Europe granted to him in G. O. C. C. 20th December 1870, No. 338, and is specially granted preparatory leave from the 27th February to 1st April 1871.

The furlough on medical certificate to Sea and Australia, granted in G. O. G. 25th October 1870 to Lieutenant-Colonel W. K. Hawkins, Cadre 40th Regiment Native Infantry, is extended, on the same account, to a further period of twelve months.

Major J. W. Orr, of the Staff Corps, in charge of Pensioners and holders of Family Certificates at Bangalore, is granted one month's preparatory leave to proceed to Madras, for the purpose of obtaining a final medical certificate to proceed to Europe.

Madras Volunteer Guards.—Major J. G. Coleman is granted furlough to Europe for six months, from date of embarkation from Madras.

SHIPPING.

DAILY FREIGHT REPORT—5TH APRIL.

London....	Cotton	£3 0s. 0d.	p. ton.
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d to £2 10s. 0d,	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	,,
	Wooden Ships ,,	£2 5s. 0d.	,,
	Myrabolms & Cow bills	£1 5s. 0d.	,,
	Seeds	£1 10s. 0d.	
Harve.....	Cotton	£3 0s. 0d.	
	Coffee		
Overland ..Steamers		£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China ...	Steamer Cotton	Rs. 10 per bale.	
	,, Opium	Rs. 20 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta ..Salt		Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVALS.

April	Vessel.	Commander.	From
8	Golconda (s)	Coleman	Suez, March 26.
	Night Hawk	Spence	Calcutta, Feb. 27.
	Clementine	Messarch	Calcutta, Feb. 28.
	Annie	Baker	Rangoon, March 2.
	Macedon	Jones	Liverpool, Nov. 20.
	Madras (s)	James	Rangoon, March 23.
	William Fairbairn	Rider	Liverpool, Dec. 13.
	Anna Henderson	Henderson	Calcutta, Feb. 18.
	Hannah Law	Watson	Greenock, Nov. 17.
9	M. S. Alphinstone (s)	Raffin	Goa, April 6.

DEPARTURES.

April	Vessel.	Commander.	Destination.
8	Hindostan (s)	Roskell	Aden and Suez.
	Taptee (s)	Morrison	Cutch.
	Phlox (s)	Baker	Coast and Goa.
9	Eddystone	Peterson	New York.

The following vessels began to load on Saturday last :—

Steamer Arabia, for Persian Gulf via Kurrachee.

Steamer Madras, for Coast and Calcutta.

THE HOOGHLY.

ARRIVAL.

April			
6	United States	Lunt	Bombay, March 8.

DAILY EXPORTS.—8TH APRIL.

FOR LIVERPOOL.

Rialto, 50 bales wool, Ramdass Vussonjee.

Oberon, 200 bales cotton, George Lockhart & Co ; 200 bales hemp Soonderdass Moolji.

Atalanta, 2 bales wool, Soonderdass Moolji ; 50 bales wool, Ramdass Vussonjee.

Surat (s), 75 bales wool, G Sigg & Co.

Orchis (s), 200 bundles nux vomica & 1,000 bundles myrabollams, S S Narialwalla.

Cartag Nova (s), 65 bales wool, Poonja Gungajul.

FOR LONDON.

Durham (s), 39 cases olibanum, Cassum Munjee.

FOR HAVRE.

Durham (s), 250 bales cotton, Jules Siegfried & Co.

UNDER THE PATRONAGE OF
HIS EXCELLENCY
SIR SEYMOUR FITZGERALD, G.C.S.I.,
A CONCERT
WILL BE GIVEN IN
THE TOWN HALL
BY MEMBERS OF THE
BOMBAY PHILHARMONIC SOCIETY
ON THURSDAY, 13TH APRIL, AT 9 P.M.

PROGRAMME.

PART I.

Piano Solo, "Rakoczi Indulo," Hungarian March.
Vocal Quartette, "Thuringian Volkslied"
Violin Solo, "Le Reve"
Chorus (for Men's voices), "The Wanderer" ..... W. Fischer.
Duet (for Soprano and Baritone), "Vedi, o cara, tal Sacchetto" ..... Ricci.

PART II.

Chorus (for Men's voices), "Chase away, dear one". O. Lorenz.
Piano Solo, "La Chasse" ..... A de Kontski.
Baritone Solo, "The Snow lies white" ..... Sullivan.
Soprano Solo, "The Nightingale's Trill" ..... W. Ganz.
Catch, "Would you know my Celia's charms" ..... Webbe.

TICKETS can be had at Messrs. THACKER, VINING, & Co., Rampart Row, and of Mr. J. NEUBERG, Medow Street. Single, Rs. 5 each ; Family Tickets, for two, Rs. 8 ; and for three, Rs. 10.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATHS.

HALLUMS—April 7th, Sarah, the beloved wife of C. Hallums, Superintendent of Police, B. Division, aged 43 years, deeply regretted. She died in peace with all mankind.

MAJOR—At Byculla, Margaret, the beloved wife of Mr. Thomas Martin Major, Assistant Commissioner of Customs, deeply regretted by her husband and relatives.

OTHER PRESIDENCIES.

BIRTHS.

GALTON—April 3rd, at Ootacamund, the wife of C. A. Galton, Esq., Madras Civil Service, of a daughter.

RICHARDSON—April 4th, at No. 5, Pollock Street, Calcutta, the wife of Mr. J. W. Richardson, of a son.

STUFFLE—April 2nd, at Agra, the wife of Mr. W. H. Stiffle, of a son.

ST. MARTIN—April 1st, at Arborfield, Adyar, the wife of Gustave Francis St. Martin, Esq., of a son.

SAXTON—April 2nd, at Ootacamund, the wife of Colonel G. H. Saxton, of a daughter.

MARRIAGE.

STILLWELL—GEORGE—March 30th, at Calcutta, St. John's Church, by the Rev. J. Stephenson, M. A., Lieut. T. F. Stillwell, 45th (Rattray's Sikh) Regiment N. I., to Eveline, youngest daughter of Dr. E. George.

DEATHS.

COOPER—March 29th, at Calcutta, of diseased liver, Mr. J. T. Cooper, aged 39 years, 5 months, and 21 days.

COUE—April 4th, at Tanjore, of congestion of the brain, Mary Sophia, the infant child of Captain H. S. Court, Staff Corps.

HURST—March 29th at Mussoorie, George Hurst, in his 47th year.

LAMBERT—April 3rd, at Bankipore, Arthur John, infant son of John Lambert, District Superintendent of Police.

STEWARD—March 25th, at Peshawur, Mary Ann, wife of Ensign H. B. Steward, Army Commissariat Department.

The Bombay Gazette.

MONDAY, APRIL 10, 1871.

THE Financial Statement of His Excellency the Governor shows that nearly a third of the local revenue is spent on public works, and that more than a third is spent on the police. The whole revenue is £1,063,744, the aggregate of the two heads we have mentioned is £702,000. The remaining £360,000 is divided among jails, education, medical services—a large item—vaccination, printing, and miscellaneous. We are assured that the whole wit of the executive, aided by efficient subordinates, has been directed towards the reduction of the expenditure to the lowest effective point ; and we are bound to take their word, for the means of forming an independent judgment do not exist for the public, and can, we imagine, only be supplied from within. To the non-official members of Council, then, falls the task of searching criticism, for we assume that the requisite information will be supplied to them. At present not one has given any sign of an intention to analyse the budget, and looking to the composition of the Council we do not see any one who has the weight, industry or ability to perform a duty devolved on the select of that body by the Government of India. Nor, looking to the Viceroy's Council and to the Bench of Justices, do we see any likelihood of the work being done with much profit or success. The Legislative Council of India has in no way that we are aware of ever by criticism brought about a reduction of expenditure, while so far as the Bench of Justices is concerned that body has only interfered to augment outlay and increase taxation. And it may well be doubted whether the greater or the lesser assembly has or can have the power of usurping the functions of the responsible executive—responsible not to them, but to the Secretary of State in one case, and the Governor of Bombay on the other. The utmost we can expect is that by dint of criticism of all kinds, good, bad, and indifferent, that is by discussion of varied quality, some sort of influence may be exercised over the executive. At present, whether the budget of His Excellency is justified by the facts or not, whether there is waste in outlay on necessary work, or wasteful outlay on unnecessary work, the outsiders can form no idea. Everything may have been pared down to the lowest point—even the application of rupees to the "great goose pie" at Gunesh Khind—but there are no means of forming a judgment on the subject. All we know is that the amounts spent on public works by the "Luxury Department," on the police, and on other "services" are very great ; and that the blessings of local financial control will come to the people in the shape of increased taxes. No doubt for that, as His Excellency and Mr. Tucker so ably showed, we have to thank the Government of India—a body which arbitrarily cut down the grants for the very heads where reduction was possible only at the expense of efficiency in the administration and of suffering to the people.

Whatever Lord Mayo's historian may say about him, whatever he may say about himself, the truth is that an intention to force taxation is a legitimate inference from the conduct, the deliberate conduct of the Government of India. At all events it did not intend to prevent the exaction of more rupees from the taxpayer ; in either case, especially as there has been neither repentance nor amendment, the effect is the same. We believe that the Supreme Government determined to retain possession of the largest amount of the revenue of India they could manage to grasp, and that they grasped and kept such an amount as would force the local Governments to impose fresh taxes—Lord Mayo being of opinion that the Indian subjects of Her Majesty are as lightly taxed as they are clothed, and that more taxes would do them good. The taxing Viceroy has been successful. Every Government is augmenting the burdens of the people. The spirit in which the Supreme Government acts towards subordinate Governments is shown in the mode of dealing with the Ameen's Fund, the fund of the Small Causes Court, and the Elphinstone College site. The Supreme Government has "grabbed" or intends to grab the funds supplied by Bombay suitors, a most unjustifiable act of conveyance, and at the same time looks to the taxpayers of Bombay to find money for High Courts and low Courts. There is a certain air of grandeur in seizing a big sum like the Court Funds ; but what littleness is displayed in the peremptory order for the payment at once of the purchase money of the site for the Elphinstone College! It is mere pettifogging in finance ; and we trust that the Supreme Government will retrieve a portion of its reputation and let the original arrangement stand.

Sir Seymour Fitzgerald has courageously done justice to the difficulties of his Government, difficulties created expressly for them by the Supreme Government. We believe the position is perfectly understood even by the natives, and that they know the cause of taxation to be the injustice of the Supreme Government—the Government of the 3½. For our part we should have preferred to see the intention of Lord Mayo frustrated—an intention of which, since he disavows it, he must be ashamed—and the expenditure rigidly cut down to the limits of the assignment *plus* the additional grant from what, in their grotesque way of naming things, the Government of India call savings. Had that been done and had the reason for doing it been distinctly stated, the responsibility for inefficiency would then have rested, as the responsibility for increased taxation rests now, upon the shoulders of the Viceroy. It would have been both a fair and politic course and must have extracted from the Olympians either more money, or a manly avowal of Viceregal policy—a plain and distinct statement that, in Lord Mayo's opinion, the people were too well off and must be made to give up a larger share of their means to the state—in short, an order that more taxes should be imposed. The Government of Bombay have adopted a less trenchant course, and we cannot blame them wholly ; but it will be observed that their sole justification is the Viceregal policy of obtaining increased taxation under cover of franchises conceded to the Provincial Governments ; and that, armed with this all-powerful excuse, the local Governments are able to defy criticism. If they had arranged it between them

fashion, and am now less so than ever. The continuously heavy receipts of American cotton could not in the nature of things be kept up much longer, and already they show signs of falling off. The arrivals in Liverpool are still heavy, but it is not they that affect the market so much as advices from the other side, and as these now point less clearly to the enormous yield that some alarmists had anticipated, there is an immediate return of spirit among holders of the staple here. Great support is derived from Manchester, where a large business is still being done at, I fancy, most remunerative prices to producers. During the somewhat trying period of the last four weeks, though cotton drooped day by day, yarns and cloths held well up, and there was no accumulation of stocks. The fall in certain shirtings suited to India and China, within that time, has been perhaps a farthing per lb., but the better classes of yarns have not yielded quite so much; and so well have producers been engaged for forward delivery, that in few departments has the decline equalled that in the raw material. The impression is now, I find, pretty general in Lancashire that prices have receded to about the lowest point, and that the receipts of cotton, particularly of the better grades, will shortly fall off. The rally in Liverpool within the last two days is partly a result of this feeling, and the advices to-day from Manchester state that a large business has again been done, though not at higher quotations. I should not be at all surprised to see within the next fortnight a most distinct rally.

The export of cotton manufactures to Bombay last month was as follows :—Plain cottons, 14,035,678 yards; dyed and coloured cottons, 1,887,937 yards; printed cottons, 488,655 yards; twist, 465,419 lbs. The total in the first two months of this year is about 20 per cent. in excess of the same period last year. To Calcutta the shipments are about 10 per cent. less than last year. To China, however, there has been an enormous increase, the quantity to Shanghai alone being three times that in the same period of 1870.

I am told that the failure of J. & W. Jeffery & Co., the Liverpool haberdashers, mentioned in a previous letter, will turn out a very bad affair, and that there will be little or nothing for the unsecured creditors. The business is to be wound up in bankruptcy under the supervision of a committee selected from the creditors. I have the authority of one of these unfortunates, whose letter lies before me, for the statement that the failure supplies a "gigantic *exposé* of overtrading and reckless expenditure." He adds that it is of course a fact that this is the only example of a monster drapery business going to smash. The heaviest creditors are Kerr Scott & Co., the Paisley shawl people, £900; J. & R. Morley (hosiery) £2,715-11-7; Thos. Tapling & Co., Gresham Street, £2,581 11-10; and S. & J. Watts & Co., Manchester, £2,353-6-5. The failure of another Liverpool draper, liabilities £30,000, has been announced to-day—John Williams, Bold Street, not however connected with Jeffery, I believe.

The case of Edward Bigg, East India merchant, of Manchester, Bowdon, Cheshire, and Bombay, was before the Bankruptcy Court yesterday. The debts are £162,000, and security held amounts to £60,000. The bankrupt did not appear for his public examination, and it was stated that nearly the whole of the assets were at Bombay, and that it was expedient to obtain accounts from there. An adjournment was ordered.

Among the applications yesterday at the Bankruptcy Court was one against a firm which had been adjudicated bankrupt, but it was requested that the name should be withheld and the advertisement postponed. The Registrar at first demurred, but afterwards consented, so that none of this morning's papers have the name of the firm. I do not think that, if known, it would make much difference to Bombay, so I will not expose myself to a charge of contempt of court by giving it. The decision, however, is an awkward incident. The consequence of this secrecy about the affair is, that all the banks and discount houses are to-day anxious on the subject, and are, I daresay, in many cases suspecting very unjustly the wrong person. The failure is by no means important. The liabilities do not, I believe, exceed £30,000.

Among the other failures are—J. and J. McKnight, woollen manufacturers, Carlisle; Rhodes Brothers, steel manufacturers, Sheffield; Thomas Gray, steamship owner, Sunderland, liabilities about £120,000; and John Cameron, wholesale stationer, Glasgow.

The second series of Liverpool sales of East India wool will commence on the 21st instant, and close on the 24th. From present appearances they will go off successfully.

THE ALLAHABAD MEETING OF THE VICEREGAL COUNCIL.

THE Legislative Council of the Governor-General met at Government House, Allahabad, on Thursday morning, at eleven o'clock.—Present—His Excellency the Viceroy, His Honor the Lieutenant-Governor, N. W. P., the Hon. Sir Richard Temple, and the Hon. Messrs. Cockerell, Ellis, Stephen, Inglis, and J. Strachey.

Sir William Muir congratulated himself on being present on the occasion on which the Legislative Council sat for the first time at Allahabad, especially when the occasion possessed such peculiar interest. He thought the administrative reforms they were talking of would give local Governments a keener interest in the general Government machine and create among them a generous rivalry. He entered into the Financial Statement to show how the necessity for a license tax was obviated. He went on to show how Sir Richard Temple was wrong in laying the responsibility of certain public works on the Local instead of the Imperial Government. He alluded to the cost of his own Government House, defending the expenditure on account of it. He vindicated his expenditure on canals and roads, and justified the two-anna cess on the permanently-settled districts, as also the education dues. He urged the necessity for a local Legislative Council.

Sir Richard Temple then rose and said that he came there intending to remain silent. He congratulated the Lieutenant-Governor on the satisfactory and unsound explanation of his local financial condition, but maintained the truth of the remark to which Sir W. Muir took exception, viz, that the Local and not Imperial Government was responsible for the surplus expenditure in public works in the North-Western Provinces.

Mr. Stephen addressed himself to the cess on permanently-settled districts, and vindicated the Government from the charge of a breach of covenant with the land. He entered at length into the abstract question of permanent settlements and quoted certain well-known arguments to show that the Legislative Council *have the legal* power to do this and many other things, which no sane man would actually approve of doing, but we have not, said he, the *moral* right to entertain the question of altering Lord Cornwallis's settlement. A representative Government is in a different position—it can alter a measure in the same manner as an individual may change his mind. He explained at length what was originally meant by the permanent settlement. It meant an endeavour to produce real, permanent, and genuine property in land. To put such a construction on a cess tax, as to say that it violated Lord Cornwallis's pledge, is to put Government into a dangerous position. It might induce a Government to question whether, in spite of everything, the settlement would not have to be upset if it included such pledges. Property is always liable to taxation—it is the essence of the thing that it should in that way help to support the Government which protects it. A more cruel kindness could not be done to an English or Irish proprietor than to say "you must have no local rates." This bill, he remarked, violated in no degree the solemn pledge (never hitherto violated) given by Lord Cornwallis—on the contrary, in the framing of the bill it was scrupulously respected.

The Hon. J. Strachey spoke a few words in reference to what the Lieutenant-Governor had said about "starved and mutilated grant for public works." He thought a contrary description would be the true one, and that it was most liberal. Excessive expenditure on public works has for years created a series of deficits, and with the object of preventing this, Government has instituted certain reductions. That the plan has been successful His Honor's statement showed. The abandonment of the license-tax proposed by the Lieutenant-Governor certainly showed that His Honor was anxious to cut down his expenditure; but if these taxes were given up, we should simply have to keep on "an unpopular and objectionable tax." He believed that nothing could be more injurious to the landholder class than the idea that this tax should be abandoned on the ground that it violated Lord Cornwallis's pledge.

Lord Mayo said that as he had lately twice addressed the Council at length, he would only speak a few words now. He expressed satisfaction at being present on this occasion. The objections raised against the allotments by His Honor had been very carefully considered by the Government of India. A representative of Madras, or of Bombay, or of the Central Provinces, if he were here, could have made just as good a case for a bigger grant as His Honor had in his opinion made to-day. He was anxious to maintain the credit of the country and to push forward public works without overstepping its resources. His Excellency had never heard that *any* taxation was popular. Much had lately been spoken of inventive genius; he did not believe that any genius, however inventive, could introduce a tax which people would like to pay. His Excellency feels sure that if the heads of local Governments found that, owing to the increased responsibility imposed upon them, they required greater assistance, their desire would meet with every consideration. He concluded with warm words of praise respecting the Lieutenant-Governor's administration.

Sir William Muir replied with great spirit and effect, entering into minute details of his administration to show how the assessments at present in force are as high as is consistent with the prosperity of the country.

Mr. John Strachey again rose. His Honor the Lieutenant-Governor had alluded to some remarks made by him from his place in Council in Calcutta, as expressing a desire to undermine the settlement of these provinces. That desire he disclaimed, and further ventured to deny that that desire had been expressed in his remarks.

Mr. Inglis then spoke, but unfortunately was hardly audible at a distance. He was followed by the Hon. Mr. Barrow Ellis, who scored a hit, where he imputed inconsistency between the Lieutenant-Governor's present scruples and his own previous imposition on land of a very similar burden.

The report of the select committee on the bill for the levy on land of rates to be applied to local purposes having been moved to be taken into consideration, and also that for imposing a duty on certain trades and dealings, and the bills as amended having been passed, the Council rose.—*Pioneer.*

BOMBAY.

REGINA VS. SHARMAN.—Mr. W. S. Howard, Executive Engineer, Kirkee, whose evidence is material in Mr. Sharman's case, which comes on for hearing in the present Sessions, arrived here by Saturday's mail.

ACCIDENT.—On Friday, one Edward Weibking, a European, fell from the terrace of the second storey of a house adjoining the Sailors' Home, and was much hurt. He was removed to the Jamsetjee Hospital.

CHIEF SECRETARY TO GOVERNMENT.—The Hon. Mr. Chapman, who returned from Calcutta on Friday, resumed charge of his office as Chief Secretary to Government on the following day.

APPREHENSION OF DESERTERS.—Constables Longdon and Bettle, of the Bombay police force, have received a reward of twenty-five rupees each, for the apprehension of five deserters from H. M. S. Forte.

THE JURY.—We have to remind the gentlemen summoned to attend at the second Criminal Sessions of this year, that their presence will be required at the High Court a few minutes before 10 o'clock this morning.

VEXATIOUS PROSECUTION.—At the Girgaum Police Court, on Saturday, two calasees were charged with committing an assault. The magistrate on the evidence dismissed the complaint as being vexatious and without foundation, and ordered the complainant to pay Rs. 30 to defendants as compensation.

PROGRAMME OF MUSIC to be played at the Esplanade by the band of H.M.'s 19th Regt. N.I. this evening :—

March, "Alexandra"	.....
Overture, "Les Vêpres Siciliennes"	Rudolphson.
Quadrille, "Harlequinade"	Verdi.
Selection, (op) "Lucia di Lammermuir"	Godfrey.
Valse "Christine Nillsen"	Donizetti.
Galop "Friedens Jubel"	Marriott.
	Kühner.

THE LOSS OF THE TILLY.—Mr. Athol MacGregor, Magistrate of the District of Malabar, and Mr. F. M. Gilham, Master Attendant at Calicut, are to investigate the circumstances under which the coasting steamer Tilly struck on a rock near Quilandy, on the 9th ultimo, and to forward a report to the Madras Government, containing a full statement of the case and of their opinions thereon, accompanied by the evidence and such observations (if any) as they may think fit, and submitting also for transmission to the Board of Trade a full report on the case with the evidence.

LIEUTENANT COLONEL BACON, Assistant Adjutant General, and Lieut.-Colonel Shewell, Deputy Judge General, left Mhow on the 2nd instant, on leave to England. Captain Luck, 15th Hussars, is officiating in Lieut.-Colonel Bacon's place, until the proper incumbent arrives; and Lieut.-Colonel Williams succeeds Lieut.-Colonel Shewell.—*Poona Observer*, April 8.

THE SHIP WESTBURY.—The Court of Enquiry, composed of Mr. W. T. Cole, Harbour Magistrate, as president, and Captain Oppen, of the ship Coldstream, as member, will sit at the Custom House this day, at noon, for the purpose of investigating into the damages caused to the ship Westbury, by the ship Dunloe, whilst the latter was being piloted out on the 27th ultimo.—*Sindian*, April 5.

THE "ALBERT MEDAL."—A large number of people of all classes assembled at the Frere Hall, last evening, to witness the presentation by the Commissioner in Sind of the "Albert Medal" of the second class to Captain Giles, Master Attendant of this port, for distinguished bravery in saving the lives of the crew of the wrecked ship Alicia, which went to pieces off the mouth of the harbour some time in 1868.—*Ibid.*

RAILWAY TO MADRAS.—The line from Bombay to Madras will, it is hoped, be open for traffic in another week. On the 11th the officials will make the trial trip, after which it will be decided whether the line is to be opened to the public at once or not.—*Pioneer*, April 7.

THE STEAMER NADA.—You doubtless noticed some time back that the master of the s. s. Nada was called upon by Colonel Pelly to answer why a salute was fired by his vessel whilst she was lying in the Bushire road. The master's reply was that he had been ordered by his owners, or one of his owners, to fire the said salute. Upon receiving this answer Colonel Pelly called upon the individual named as the owner to prove his share in the steamer, which was done to Colonel Pelly's satisfaction, and with much pride and a swelling heart by the individual himself, the only man in Bushire who could claim steam property under the English flag! He has now the difficulty to find his property confiscated by the authorities in Bombay, the ship's register has been seized, as not giving correctly the names of all who hold a share in the property. The action of our Government, I hear, is strictly legal, but the owners will suffer heavy loss by the temporary (for I don't suppose there is any intention of carrying out the law to the letter) detention of their steamer in port, for she was chartered to proceed with all possible despatch to Mangalore, there to take in a cargo of coffee to be taken home via the Suez Canal. As the season is advancing, there is very little hope of the charterer's forbearance keeping pace with Government routine.—*Bombay Correspondent of the Delhi Gazette.*

THE TURRET SHIP MAGDALA.

THE turret ship Magdala made a trial trip on Thursday last, when the conduct of the ship was very satisfactory. The average speed was somewhat over nine knots and a half an hour, and the ship turned readily. At tiffin, Commodore Robinson, on behalf of the committee who took over the Magdala from Government, spoke highly of the orderly and cleanly condition of the ship. Captain Jarvis, who brought out the vessel from home, for the builders, the Thames Iron Works Company, thanked the Government committee for the co-operation and assistance which they had afforded him.

THE CRIMINAL SESSIONS.

THE second Criminal Sessions of the High Court for this year open to-day, the Hon. Mr. Justice Green presiding. There are in all fifteen cases, implicating twenty-one prisoners, committed for trial. Five prisoners are Hindoos, six Europeans, six Mahomedans, and four native Christians. Of the cases for trial, two are of criminal breach of trust by public servants; one of giving false evidence in a judicial proceeding; two of voluntarily causing grievous hurt; five of theft; two of dishonestly using a forged document; one of rioting armed with deadly weapons; one of robbery; and one of housebreaking by night. Two of these cases have been committed by Mr. Showell; five by Mr. Nana Morojee; one by Mr. Mahadew Govind Ranade; one by Dr. A. G. Fraser, Railway Magistrate; one by Lieutenant-Colonel G. C. Evezard, Cantonment Magistrate at Poona; and two by Mr. E. T. Richardson, full-power magistrate of Poona; while three cases were traversed by the presiding judge at the last Sessions.

THE FEAST TAX.

(*Native Opinion.*)

THE worst of all the bills is that for taxing feasts. The bill is so objectionable in its principles as well as its details, that we are surprized as well as grieved at its introduction into the local legislature. Mr. Ravenscroft appears as the official sponsor of this bill; but we shall be reluctant to believe that either he or the Government will support it, if either of them thinks for a moment what its effect are likely to be. . . . .

We do earnestly protest for the credit and good name of our Government that the Council will refuse to entertain this bill. The European members can have no idea of the intense irritation and disgust which it has caused and will cause throughout the presidency. The tax-gatherer has reached our fields, our houses, our incomes, our trade and our commerce. We beg and entreat that he may not be permitted to approach our social recreations and our religious observances. The ryots in the mofussil are not indulging in grand shauns at the Byculla Club or the Alibless Baug, nor are they rolling in the wealth to feast the 84 Bania and Brahman castes. They have difficulties enough to contend with in making both ends meet. If they invite their friends or caste-people to dine, it is generally on religious occasions. The entertainments are generally poor, and do not cost more than 12½ to 25 rupees per hundred: the richest—very seldom indulged in—never cost more than 50 rupees a hundred. These are dining feasts, given on the occasion of thread ceremonies, during the annual spring season (*called vasanta-puja*) on account of pilgrimages, in fulfilment of vows, in conjunction with prayers and fasts sacred to particular deities. Most of these are unavoidable; and the known poverty of the classes compels them to be as economical as possible. The present tax, therefore, is prohibitory in its heaviness, as it is inquisitorial in its procedure. The host cannot often tell how many persons will come; for deaths and births affect the number, and the number of uninvited guests (called *agantukas*) is very considerable; and these cannot be refused, without injuring the host's social standing and the religious merit of the "feast." The Hindus have no drinking parties—unless parties of boys assembled to drink the sugared juice of raw and fried mangoes during the spring season, or collections of Brahmans assembled to recite the Vedas to whom milk is given to drink, or assemblies of Kunbis who sit in their temples or village panchayats, pay deciding caste disputes and terminate the proceedings with a few rupees worth of *gudoy* or *waddy*. Are these innocent social and religious gatherings to be proscribed? For that is what it must come to. Who will invite 100 boys (at an expense of 2 or 3 rupees) if for the privilege of doing so he has to make an application to the nearest magistrate, pay him a fee of ten rupees on a hundred, and perhaps stand the chance of being denied the permission at all. Where is the principle of taxing a three rupees worth entertainment with ten rupees. Again a man makes a vow and has to give dinner to 100 Brahmans—with rice and curry. He must do it, not for society but for his religious convictions. The thing costs him 15 to 20 rupees, and he works hard to scrape enough to fulfil his vow. Why is the state to mulct him in a further sum of 15 rupees, and put him to trouble worth perhaps as much more, and annoyance unspeakable—in addition. The same is the case of pilgrimages. The purely social festivals are very rare; and even these it is not a wise policy directly to interfere with. We feel we should not be doing our duty, if we did not speak strongly on this subject, and warn the authorities against the impolicy as well as the injustice of adopting a measure the pecuniary proceeds of which can hardly compensate the state for the loss it will suffer in the irritation and annoyance which it will occasion amongst the community at large.

HOSPITALITY.—A story is told in Washington of a well-known senator, who is notorious for taking two cocktails in succession before breakfast. One morning, while the senator was practising at the "Metropolitan Bar," a friend put to him the pertinent question, "Senator, why do you take two cocktails as a custom? Won't one tone you?" The senator drew himself up—"I will tell you why I take two cocktails. When I have taken one it makes me feel like another man. Well, you see I'm bound by common courtesy to treat that man, so I take a second."

SHIPPING AND PASSENGERS.

THE BARQUE ANNIE, Captain J. Baker, arrived here on the 8th inst. from Rangoon with a cargo of timber.

THE SHIP MACEDON, Captain R. Jones, arrived here on the 8th inst. from Liverpool with a cargo of coals.

THE SHIP CLEMENTINE, Captain P. Messach, arrived here on the 8th inst. from Calcutta with a cargo of rice.

THE SHIP NIGHT HAWK, Captain R. Spence, arrived here on the 8th inst. from Calcutta, with a cargo of rice.

THE SHIP WILLIAM FAIRBURN, 1,297 tons, Captain D. Elder, arrived on the 8th inst. from Liverpool with a general cargo.

THE BARQUE ANNA HENDERSON, 530 tons, Captain W. R. Henderson, arrived on the 8th inst. from Calcutta with a general cargo.

THE SHIP HANNAH LAW, 1,299 tons, Captain James Dawson, arrived on the 8th instant from Greenock with a cargo of railway stock.

THE SHIP EDDYSTONE, Captain J. Peterson, sailed yesterday for New York with a cargo of 494 bales of rags, 16 bales of leather, 22 bales of indigo, 26 packages of gum, and 18 packages of sundry goods.

THE S. S. MADRAS, Captain J. James, arrived here from Busscrah on Saturday last with a general cargo and the following passengers:—Major Langton, Mrs. Walker, Dr. M. John; and 66 deck.

THE M. S. ELPHINSTONE, Captain F. J. Raffin, arrived yesterday from the Coast and Goa with a general cargo and the following passengers:—Major and Mrs. Fagan, two children, and Miss Fagan; and ninety deck passengers.

[ADVERTISEMENT.]

THE GREAT NORTHERN INDIA DERBY SWEEP—1871.

COMMITTEE OF MANAGEMENT.—Major G. Dalrymple Hay, B.S.C.; Capt. J. Charley, 60th Rifles; W. A. Roberts, Esq., R.H.A.

Tickets Rs. 10 (ten) each, Cash.

N.B.—No application will be registered unless accompanied by a remittance on *Murree or Rawul Pindee only, post paid.*

After paying all expenses, 5 (five) per cent will be deducted (for the benefit of the Murree Racket Court Building Fund, and the "Peshawur Vale" Hunt and Race Funds).

Rs. 500 (five hundred) will be divided amongst those who draw *starters.*

The residue will be divided :—

The winner	to take two-thirds.
The second horse	,, one-quarter.
The third horse	,, one-twelfth.

To close on the 16th May, and drawing to take place the same day at the Murree Club.

Cheques, money orders, &c., to be made payable, and applications to be made to

THE SECRETARY,
Murree Club, Murree.

PASSENGERS FROM CALCUTTA TO EUROPE.

THE following passengers embarked per French mail steamer Meinam at Calcutta on April 6 :—

For Marseilles—Mrs. M. J. Wilson and 5 children, Mr. and Mrs. P. Thompson and 2 children, Mr. and Mrs. Perkins and 2 children, Mr. Peters, Mr. A. Loison and 29 artists of the Italian Opera.

For Suez—Colonel Man, Mrs. and Miss Man, Mr. Louis Bibra, and Mr. G Aguilar.

For Madras—Mr. Robinson.

THE "FRIGHTFUL DOGS."

"FACT" writes to the *Englishman*—

"The absurd story regarding Mr. Grant, circulated by the *Som Prokash*, will only be credited by natives of the same stamp as the editor of that newspaper; consequently it does not call for denial.

"You may imagine what 'frightful dogs' those belonging to Mr. Grant are, when I explain that they are of the Japanese breed, similar in size and appearance to a Maltese terrier."

PENDENNIS, Major.

A SINGULAR PANIC AT MANDALAY.

THE rumour that the British Government is about to give back to the King of Burmah the territories which it took from him fifty years ago seems to be gaining ground among the credulous Burmese. The Italian corvette, which a week ago was at Rangoon, was supposed to have come out to assist His Majesty in regaining possession of his kingdom, and the visit of the Italian embassy to Mandalay, it was popularly considered, was for the purpose of arranging the preliminaries of that hopeful undertaking. The result was almost a panic. Large numbers did not attend at the great festival of the Dagon Pagoda; the villagers in many instances left their homes and took refuge in the jungles, and a deputation of traders waited upon the Chief Commissioner to complain that the presence of men-of-war in the harbour caused a stagnation of trade, owing to the fear of change with which their presence perplexed the ignorant population. A proclamation was accordingly issued to allay the absurd agitation and to explain that Italy had not concluded an offensive alliance with Burmah against Great Britain.—*Pioneer*, April 7.

MILITARY AMENITIES.

WITH reference to my last, a question has been asked me—Why are old warriors so much given to lying? I am not a moral philosopher, and cannot say; but, as far as my experience goes, I confess that warriors, as they advance in years and rank, advance also in the arts of boasting and—well—"lying" is a coarse term, though expressive—I would prefer calling it military mental manœuvring—resembling lying perhaps, but only

"As the mist resembles rain."

I would, I think, classify the tales of elderly warriors by rank, just as the old standard military novels used to have "The Major's Story"—"The Colonel's Story," &c. I would allow no one under the rank of a Field Officer to perform one of these mental manœuvres; nor would I permit a Major-General to perform a more brilliant feat of imagination than a Lieutenant-General. As the rank increased, so would the greatness of the mental flight. Generals, I think that might be left to individual taste. Besides, boasting is a privilege allowed to soldiers and sailors—it does good in its way, and doubtless helps to recruit the army and to man the navy. If country bumpkins were not fired with the tales of the pride, pomp, and circumstance of glorious war related by the recruiting sergeant in the village ale house, what would our army do for men or our nation for glory? We owe more as a nation to boasting than perhaps we are aware of. "Boasting," says Lord Bacon, "is like varnish, which not only makes wood shine but last." And in this great essay of his upon the subject, he adds that some of the greatest works of the ancients would perhaps not have met with the distinguished honour which they have from posterity had it not been for the unblushing boasting of their authors. Look at Horace and his brazen *ære perennius*, and at Ovid "*Jamque opus exegi, quod nec Jovis ira,*" &c. Don't you think that such manful self-confidence had much to do with their after-fame? And so with regard to the British army. Have not the stories of the Peninsula and Waterloo—of the deeds of prowess done by our troops—of their never having been beaten—helped to form the national belief that one Englishman can thrash ten of any other? Have not these stories given double strength to an Englishman's arm and courage to his heart in the day of conflict? Of course many of these stories of English prowess are apocryphal—it is a fact that we have been licked, and well licked too in fight, but a little boasting varnishes all that over, makes us shine and strong in our own eyes. But I need not go to the Peninsula to seek for the good effects of boasting varnish. The later fights that we have been engaged in—the Crimea, China, and India—all bear witness to the same valuable qualities in the article. Does not Dr. Russell relate that we went up like Alma as compact and steady as a brick wall, and do I not know that we went up in confusion and in an order that the most "irregular" of foot or horse in India or elsewhere might have envied? Did I not see one regiment four deep in line, and another actually in square on the hill-side, with a General in the centre, who had an idea that cavalry was in his neighbourhood? Yet these trifles will not be recorded in history, but Russell's word-picturing will remain for the example and delectation of the young warriors who will come after us. The Indian mutiny gave hundreds of opportunities for the application of the boasting varnish—and as for China, may I ask, did you ever hear two of the combined force, French and English, but you were told the story regarding the sacking of Pekin? I have myself, I know, been presented with more crams about the Emperor's palace than there were ounces of jade stone in it, but I liked listening to such stories—they made up for the want of fighting, and gave to the relators what is rightly considered the traveller's privilege. For after all, what is one of the greatest delights of travelling?—is it not the feeling that it will be in your power on your return home to cram less fortunate people who have not seen what you have, and to delight pleasant dinner tables with awful "thumpers?" It may be urged, you might be able to tell such thumpers without going to travel for them. That was, Sheridan's idea. "Where have you been, Tom," said he to his son, whose absence he had noticed. "Down a coal-pit, father," replied the son. "And what did yo go there for?" asked Sheridan *père*. "To say I had been," answered the young man. "And could you not have *said* it?" calmly inquired the philosophic parent. But could you there is a risk in following this line. It has been said that there is no lie so dangerous as that which has a modicum of truth in it, so I hold that there is no story half so pleasant as that which contains a little of real experience mingled with any amount you like of imagination. You would more certainly, I am sure, believe a story regarding the Emperor of China's private life from a man who had seen the palace at Pekin, than from one who had never beheld that dwelling of the Brother of the Sun and Moon? Travel helps you to lie successfully and pleasantly, and to keep up the good name of your countrymen for enterprise. And it is therefore on this principle—I believe that old Generals of the Peninsula were fond of boasting of their deeds under Wellington—it helped to keep up the prestige of the British arms—inspired war-songs—made us patriotic and proud of that "glorious charter, deny it who can —the right of being an Englishman." It has been commonly urged, I know, that men who boast ought to be brave men; but this is not an axiom I hold with regard to soldiers or sailors. And after all what is courage? Is it constitutional, or does it depend to a certain degree upon discipline, habit, or a fear of running away? Of a thousand Englishmen who go into action, do you ever hear of a single coward? Yet with all due deference to our national vanity, I doubt if every man of that thousand could be characterised as a brave man. The fear of running away is a great incentive to courage. I have had more than one proof of this in my military experience, and have seen a man display pluck from a dread of the danger he was in, that of being burnt at sea, whom I knew to be an arrant coward. Courage and heroism, so often confounded, are very different things. The former Englishmen and bull-dogs possess pretty equally, the leaning being perhaps more on the side of the bull-dog, but heroism is a rarer quality. Cavalié Mercer gives a specimen of the latter in his Waterloo Diary, where he states that on going over that bloody field the morning after the battle, he came upon a group of wounded Frenchmen, one of whom was addressing the others, exhorting them to bear their sufferings with fortitude, not to repine at what was after all but a fortune of war, but above all to remember that they were surrounded by Englishmen before whom they should be doubly careful not to display a want of fortitude. General Mercer describes the speaker—a lancer of the Old Guard:—"One hand was flourished in the air as he spoke, the other severed at the wrist lay on the earth beside him; one ball (case shot probably) had entered his body, another had broken his leg." Here was a hero of Roman type—yet I saw one whom I heard spoken of as a coward display equal heroism upon the field of Inkermann. During the early part of the day of that battle a brother officer asked me if I had seen D—— of another regiment in our brigade. "The fellow is a coward," said he "a white-livered coward. He talked to me in a way so despondiug I felt inclined to cut him down." A little afterwards I came across D—— amidst a group of other officers, and his pale face and abstracted air led me to believe that my friend's words were too true. He looked afraid. The shot and shells flew harmlessly over us, but at last one of the latter fell into the very centre of our group and exploded. When the dust and confusion it had caused were over, we ascertained that D—— was hit—the only man of the group touched. He had been silent and thoughtful from the time I saw him, and I dare say more than myself and brother officer looked on him with something of contempt as displaying fear. But I was glad that I was present to the end. A surgeon ran to his assistance with some men carrying a stretcher to take him off the field. He asked calmly, looking the doctor straight in face, and bidding him tell the truth boldly, if he was mortally wounded. The doctor replied that he feared he was. Indeed, he was terribly shattered—an arm and leg had been broken—a splinter of the shell had entered the side and carried with it part of a glass drinking flask which hung over his shoulder. The doctor's answer seemed to strengthen him "I knew it," he said calmly, "and I will die here on the ground." He then called to an officer near him who happened to have a pencil and paper with him, and dictated to him, as calmly as if writing a report in his quarters, certain instructions which he wished to be carried out after his death, even to the cutting off two locks of his hair,—one to be sent to his mother, the other to the woman that he loved. During this time he must have been suffering fearful agony, and was bleeding fast to death, though the surgeon had succeeded in tying up one of the arteries of his leg, but he spoke as calmly and distinctly as if on a bed of roses. His instructions ended, he turned to me with a "Good-bye, boys; I knew yesterday that this would come," that we felt a choking sensation in the throat, and something like an anxiety to cry. He had, I found out afterwards, that strange presentiment so common amongst military men—that he should die that day, and had made preparations for the contingency even the day before. I have seen some deathbeds, but none that were calmer, and to my mind grander, than his. The thunders of the cannonade, the rattling crash of the musquetry, and the mingled shouts of Russian and English engaged in the bloody struggle mingled in the air certainly, but death was met to the face with the calmness of a soldier or calmer manner.

As I stood by his grave, and by the grave of fourteen other officers who were buried next morning on Cathcart's Hill, I thought, after the sad music had ceased, the prayer ended, and the unconfined forms of the dead committed to their quiet resting-places amongst the blooming wild flowers, that while I might hereafter hesitate to call a man, I should certainly hesitate longer before I thought him—a coward.

PENDENNIS, Major.

COL. STRACHEY ON THE CUSTOM DUTIES BILL.

VICEREGAL LEGISLATIVE COUNCIL, MARCH 31.

THE HON'BLE SIR RICHARD TEMPLE moved that the Report of the Select Committee on the Bill to amend the law relating to Customs Duties be taken into consideration.

COLONEL STRACHEY said—My Lord, I am unwilling to allow this bill to pass without saying a few words regarding it. If I did not know that it was impossible for the Government to give up the revenue which it is proposed to raise under the bill, I should have opposed it, at all events in part, for the same general reasons that have led me to vote for the measure just passed, namely, that I think there are certain descriptions of taxation which are essentially bad, as I think there are others that are equally good. Among taxes that I regard as essentially bad are export duties, and such duties we are asked to assent to by the present bill.

And I have a special reason for desiring to draw the attention of the Council to this subject in a pointed manner. It is a misfortune which the form of the Government of this country almost necessarily imposes on us, that our administration is altogether conducted by a separate official class, without that most useful co-operation of the non-official classes, which is possible under other systems of Government. I do not of course under-value the aid which is given to the Government by my hon'ble friend on my right, and the other commercial gentlemen who, from time to time, have sat in this Council, but as we were reminded in very plain language a few days ago, this is not a House of Commons, and with the exception of what is not carried on by this Council, but by the executive Governments, and my hon'ble friend Mr. Bullen Smith will, I am sure, agree with me in recognizing the fact that a seat in this Council gives very little power of controlling the practical administration of the country, or of directing its policy.

I do not intend to give the Council a lecture on the art of government, and I do not propose to suggest any remedy for the difficulty I have stated. What I wish to do is, to draw attention to the fact that there is very much left to be done in the way of reforming the commercial taxation of India, and that it is a serious error, to which Government sometimes, as such, as we are all necessarily be prone, to exaggerate the relative importance of administrative reform and to neglect what is really due to economical reform. I have no hesitation in declaring my own belief that in the last eight or ten years this has actually been the case, and that the available resources of the State have been applied too exclusively to administrative improvements, in themselves no doubt valuable, but not more valuable, to say the least of it, than the other class of improvements to which I have referred. If, as I hope, the Government of India has, at present events, resolved to do its utmost to check that incessant expansion of the civil administrative charges which I lately discussed at some length, it will assuredly be its duty to regard the demand of an enlightened customs policy as among the very first objects to claim attention, when the natural further growth of the revenues permits it. If then I may venture to offer advice on such a subject, it would be that the first measure which the Government of India should seriously take up, after a permanently healthy condition of the finances has been established, is the complete reform of the tariff and the removal from it of the duties which now so greatly disfigure it.

The worst of these blots no doubt are to be found in the export tariff. And I should perhaps explain to the Council why I have said that export duties are essentially bad, for no doubt those who first imposed them, and now retain them, thought and think better of them than I do. I regard it as an axiom in taxation that it shall as far as possible fall on the fund destined to supply consumption and not on that which supplies production. An export duty necessarily falls on the producers. To tax the export of rice is to do what is virtually equivalent to rendering the soil on which that rice was grown less productive. To tax the export of cotton goods manufactured in India is to do what in its result in no way differs from any material obstruction thrown in the way of such a manufacture. By the imposition of such taxes the inducement to the production of the things taxed is reduced in India, and an additional stimulus is given to competitors in other countries. It is of course true that among export duties that is least noxious which is imposed on any article having a virtual monopoly in its markets. But, as a fact, all experience proves that nothing has such a monopoly. India can tell the tale of its saltpetre trade destroyed by export duties. Is India also to destroy its export trade? Will it stimulate production by the imposition of new duties or to compete with its indigo? Will it drive its own sugar out of its own markets for the benefit of the Mauritius? Even in that commodity of which India apparently has the most important monopoly, opium, the competition of the local Chinese market is already beginning to be felt, and there are those who foretell the ultimate destruction of our export of this drug. Only to-day I have read of a commencement of opium production in the United States of America. But whatever is the immediate consequence of export duties in special cases, it is quite certain that the necessary tendency of the growth of knowledge, the spread of commerce, and the increase of competition, is to bring all producers more and more nearly to a level, and to reduce more and more the special advantages of any of them. Under such a competition, the law which has for other purposes been called a law of natural selection, will eventually destroy the industry which is weighted by heavier, and export duties will thus constantly be tending to destroy the commerce of the country that imposes them.

The gross receipts from the export duties for the year 1870-71, reckoned from the actual accounts of the first eight months by adding one half, would be £528,000. Of this two articles, grain and seeds, paid £465,000, and all others £62,500. Among these last have a place, by a refinement of barbarity, two of the very few manufactures of which India can boast. Cotton goods and leather pay £21,000 together. Indigo, oils, lac, and spices, articles requiring either to be manufactured or specially dealt with to them for the market, figure for £28,500. I confess that I am at a loss to apply the arguments by which the retention of such duties can be justified in preference to refusing an infinite variety of petty administrative demands, among which I am quite content to class requirements for public buildings and such matters, which have been absurdly made a matter of boast to my mind, as the would so readily better have been applied to cutting off those senseless and positively mischievous hindrances to the growth of the wealth of the country. The refusal to supply funds for the Godavery works and the Kurrachee harbour, for instance, would have permitted of the abolition of all export duties, except those on grain and seeds, and if the choice had been left to me in such a matter, I should have had no sort of hesitation in taking off the duties. Of course, I don't say that of all expenditure that might be stopped that which I have mentioned would be the best to select, but I accept the test of a practical application of my principles, and I have said where I could find a reduction which would suffice in the absence of any better.

I do not know that I should be disposed to agree with my hon'ble friends who have spoken of the grain duties as being those which most demand attention, though I fully assent to their condemnation of them absolutely. I regard that duty as the worst which is most in the nature of a class duty, and which at the same time is least productive. Now all these little productive export duties are essentially class duties, and inflict special injury on a small body of persons employed in particular trades. Inasmuch as the rice duty falls on a large area it is less obnoxious and not more, and if partakes more of the character of a general tax on agriculture. I fear that the true reason we hear more of it, than of other worse duties, is that it affects a greater number of influential persons who can complain, and not that it is really more obnoxious to censure.

And here I would say a word as to how bad a test of the character of a tax is mere *absence* of complaint. The sugar production of the North-West Provinces, to take an instance that has been lately referred to in this room, may be utterly strangled by export duties levied hundreds of miles away in the Punjab, Central Provinces, and Rajpootana, of which the grower of the cane probably never even heard. And so it may readily be with the cotton of Berar, which has been raised of late years by the imposition of export duties, to compete with its indigo? Will it drive its own sugar out of its own markets for the benefit of the Mauritius? Even in that commodity of which India apparently has the most important monopoly, opium, the competition of the local Chinese market is already beginning to be felt, and there are those who foretell the ultimate destruction of our export of this drug. Only to-day I have read of a commencement of opium production in the United States of America. But whatever is the immediate consequence of export duties in special cases, it is quite certain that the necessary tendency of the growth of knowledge, the spread of commerce, and the increase of competition, is to bring all producers more and more nearly to a level, and to reduce more and more the special advantages of any of them. Under such a competition, the law which has for other purposes been called a law of natural selection, will eventually destroy the industry which is weighted by heavier, and export duties will thus constantly be tending to destroy the commerce of the country that imposes them.

The gross receipts from the export duties for the year 1870-71, reckoned from the actual accounts of the first eight months by adding one half, would be £528,000. Of this two articles, grain and seeds, paid £465

matters, and propositions of general interest, which they desire to submit to the *Cercle de Bataillon* for the Central Committee. Each *Cercle de Compagnie* elects five delegates, one of whom is specially designated to form part of the Central Committee. The delegates of the companies of the same battalion form the *Cercle de Bataillon*, which must meet within three days following the re-union of the *Cercles de Compagnie*, or, in case of emergency, immediately on being summoned. The *Cercles de Bataillon* decide all questions of interest to the battalion, but transmit those of general interest to the Central Committee. Three members for each Arrondissement, elected by the Central Committee from among its members, form the *Grand Conseil du Comité*. A third of the *Conseil* will be renewed every three months; but the retiring members are re-eligible. The functions of the Council are to expedite affairs, convoke meetings of the Central Committee, communicate to the different *Cercles* the meetings of the Committee, and insure the immediate execution of decisions. The *Grand Conseil* elects from among its members five, who form the Vigilance Commission. Their business is to watch over the due execution of decisions made by the Central Committee, and to warn the *Conseil* of any unforeseen or urgent circumstances which require immediate action. The Vigilance Commission has also absolute power for the verification of books and treasury. The Central Committee holds its meetings on the first Sunday in each month, except in cases of emergency, such as elections, &c., when the Grand Council convokes daily meetings of the Central Committee until the list of candidates to be proposed to the electors in the name of the *Comité Central des Delégués de la Garde Nationale* shall be definitely selected. The regulations affecting the adoption of candidates I pass over for brevity sake. The general expenses of the Central Committee administration —publicity, meetings, elections of candidates, &c.—are defrayed by monthly subscription of at least 5f. per company. The decisions of the Central Committee are binding, whatever may be the number of members present.

From these particulars it is apparent that, although a powerful means of action is concentrated in the hands of the supreme Council, there was no original intention of opposition to the Government. But so soon as the powers of the Central Committee had been approved by the Assembly at Wauxhall, the members did not hesitate to launch the following order, which was a veritable defiance to the Government:

1st. The National Guard protests, by the organ of the *Comité Central*, against all attempt at disarmament, and declares that, if need be, it will resist with arms.

2nd. The Companies' Delegates will submit to their *Cercles de Compagnie* the following resolution:

"At the first signal of the entry of Prussians into Paris, all the Guards engage to go immediately armed to their usual place of meeting, thence to proceed against the invader."

3rd. In the present situation, the National Guard recognises no other chiefs than those it selects. In case of the entry of the Prussians into Paris, the companies, united by virtue of the above decision, will nominate a chief in the event of their own not marching with them. The same rule will apply to the battalions.

The delegates of the *Comité Central* will immediately repair to their place of meeting to form a centre of action.

This declaration was far too *nette* to allow any doubt as to the projects of the *Comité Central*. It says to the Government: "You have capitulated; we will not do so. We will not recognise the chiefs you have given to us. We will obey only those of our choice, and if the Prussians enter we will bar their passage. We have arms, and should you attempt to take them from us your days are numbered." In presence of this declaration, the "Reds" thought the time came for decided action. Two Ultra-Republicans, Brunel and Piazza, proclaimed themselves, the one General-in-Chief, the other chief of the staff, of the National Guard; but the ink with which they signed their own nomination was scarcely dry before both were arrested and locked up, for the benefit of mankind, in the prison of Sainte-Pélagie. This was, however, an infringement of the powers which the members of the Central Committee had designed for themselves. An order was given that the two illustrious unknown should be liberated, in the same manner as the release of M. Flourens had been effected. The Committee armed itself, marched on Sainte-Pélagie, "crowbarred" the gates that had refuge for the unruly, entered the prison, and suggested to the Governor the alternatives of immediately surrendering his prisoners or starting on that long journey from which no traveller has returned. Brunel and Piazza, of course, left triumphantly, and have not been heard of since. They will, however, without any doubt, be forthcoming when a row is on hand. From the day of their release until the present, every popular movement in Paris has been instigated and directed by the members of the Central Committee. The manifestations on the Place de la Bastille, the military promenades, the successive seizures of cannon, have all been their handiwork. Paris is indebted to the united exertions of the press for the tranquillity which prevailed during the Prussian visit. Journals of every shade of politics, even the most violent, happily counselled moderation, and thus the intentions of the Central Committee were frustrated. Finding that it was useless to contend with public opinion, the Supreme Committee, on the 28th February, the day before the Prussians entered, covered the walls of Paris with a red poster to the following effect:

"République Française—Liberté, Egalité, Fraternité.—Central Committee of the National Guard.

"Citizens!—The general feeling of the population is apparently not to oppose the entry of the Prussians into Paris. The Central Committee, which issued contrary advice, now declares that it rallies to the following resolution. There will be established around the quarters to be occupied by the enemy a series of barricades fitted to isolate completely that part of the town. The inhabitants of the region circumscribed within these limits will evacuate it immediately. The National Guard, in conjunction with the army formed *en cordon* entirely around, will watch that the enemy thus isolated, on ground which will no longer be our town, cannot in any manner communicate with the entrenched parts of Paris. The Central Committee engages the National Guard to give its assistance in carrying out the necessary measures to avoid all aggression which would be the overthrow of the Republic."

No one was sorry that the Committee had listened to the voice of reason. Paris again breathed freely. The National Guards established their barricades, to the great delight of the *gamins* of Paris, who passed many a pleasant hour in stripping and flogging their fair sisters of the demi-monde who had insulted the *patrie en deuil* by visiting the Teutons.

Since the evacuation it has been difficult to follow the eccentricities of the Central Committee and of others which have started into life—for committees have sprung into existence and disappeared with startling rapidity. Every group has one of its own, and each has attempted to usurp powers which belonged to none. It has been a veritable revolutionary steeplechase. The Central Committee, however, has the best of it. Having got rid of the Prussians, its members have turned their attention to their enemies of another category—the police. They declare that the National Guards will keep their arms and parks of artillery to defend the Republic, which is threatened; that all the officers must submit to re-election; that they will no longer receive orders from General Vinoy, but will nominate Generals of their own; that they will not tolerate the presence of regular troops in Paris; and that they alone will perform the police duties. Having the police question once fixed firmly on the brain, they attacked the police-stations, as I have related in previous letters. Finding that the number of the Committees was hurtful to their cause, the leaders of the movement set to work with the object of fusing all dissenters. This was effected by a council, which was called, according to circumstances, the Central Committee of the National Guard, the Central Republican Committee, or the Republican Federation of the National Guard. One of the most active agents in this fusion is a fraction of the International Working Men's Association. Of course all the members of that enormous association do not agree with the ultra-republican views of the socialists, as thousands only desire to establish a Liberal Republic with order and respect for authority; but there are large numbers of a turbulent nature whose disorganised passions are continually excited by professional agitators, who have nothing to lose, but all to gain, by anarchy and confusion.

For some time past the "International" head-quarters have been established in the Place de la Corderie, in the Quartier du Temple, where many important decisions have been recently taken. The "International" was chiefly instrumental in effecting the fusion to assemble soon afterwards to discuss whether it will be desirable to reopen the race meetings in France.

The National Guards have been invited to present themselves at the American Legation and sign their names there, in order to receive five francs and 1 lb. of tobacco each, resulting from a public subscription in the United States.

Some intriguers at Montmartre have endeavoured to assemble meetings of the officers and subaltern officers of the National Guard, and have proposed to them to sign an address declaring that the National Guard wishes to elect its own commander-in-chief, and that this officer is to be Menotti Garibaldi. Although they threaten that those officers who do not sign this address shall be branded as traitors, up to the present few signatures have been obtained.

Baron de Baude, and the other personages appointed to take part in the final peace negotiations on behalf of France, leave for Brussels to-morrow evening, and it is probable that the negotiations will commence on Monday next.

The *Liberté* says:—"A private letter which reached Paris yesterday from Zurich places the fact beyond a doubt that gross provocation was offered to the French by those present at the meeting in the Tonhalle. The German students, it is added, had organized a masquerade, the principal personage in which was a woman dressed in clothes of the French national colours, and who was greeted with shouts of derision. Behind this insulting allegorical representation came another person dragging the French tricolour in the mud."

The *Français* says the Government has decided to issue a loan of two and a half milliards of francs in Rentes bearing 3 per cent. interest.

It is asserted, that all requests for neutralization during the past six months will be considered null and void.

A SURPRISE FOR THE NATIONAL GUARD.

PARIS, March 16, Evening.

TO-NIGHT there will be an attempt by the Government to take by surprise the 30 cannon on the Place des Vosges. The company of the National Guard at the post has promised to help in the operation, and refuses any longer to mount guard over those guns.

THE ANTI-GERMAN FEELING IN FRANCE.

THE *Nord Deutsche Zeitung* publishes the following remarks:—

"Complaints reach us daily of the ill-treatment and annoyance to which Germans are at present exposed in France, and particularly in Paris. Bankers are discharging their German clerks, who have rendered them valuable services during many years, and manufacturers declare that they will henceforth receive no German workmen into their establishments. But beyond this the Academies and the learned bodies, the rulers and the homes of French science, make hostile demonstrations against Germany by announcing that in future no German correspondents will be admitted into the universal Republic of savants. All these manifestations, more or less petty, can only be regarded with regret, as symptoms of the spirit that will prevail in future, and against which in definitely concluding peace we must obtain securities. But the French, and especially the Parisians, are going still further in this petty warfare, by which they continue the great war which is now at an end. They have indulged in conduct towards Germans who have returned to France to arrange their business affairs, or to resume their commercial operations, such as all civilized nations regard as not permissible even in a time of war. They have prevented Germans from re-opening their shops, they have wrecked the establishment of one German at least; they have refused to allow other Germans to enter the Bourse; they have imprisoned inoffensive Germans solely on account of their nationality. We have concluded peace, and we wish to maintain that peace honestly and in all sincerity, but still it must be understood to be on condition that the French also shall observe it. If, however, the abuses of which we complain are not speedily terminated, if the French Government fails to protect peaceable Germans who have infringed no French law, we shall be obliged to adopt some retaliatory measures."

THE PARIS MOBILES.

THE French Minister for War on Wednesday, March 15, addressed the following proclamation to the disbanded Gardes Mobiles:—

"After six months of a laborious campaign, in which your courage has been equal to the sacrifices which have been imposed on you, you are about to return to your families—justly proud of yourselves. You will bear with you the consolation given by the feeling of having nobly performed a duty. Fortune betrayed your efforts, but you have saved the honour of our country; and a day will come, not too far distant I hope, when you will restore to it, by force of energy and devotedness, its past grandeur. Rely assured, nothing can arrest for a length of time the providential destinies of our nation. Courage, then! patience! and patriotism."

THE ALLEGED SECRET TREATY.

THE *German Correspondent* says:—"We are authorized to state that the Secret Treaty, in three articles, between Russia and Prussia, of which mention is made in the *Morning Post* of the 9th inst., is a pure invention. No such treaty exists."

GERMAN LOSSES.

IN reference to the losses suffered by the German army in the late war, the *German Correspondent* relates the following to show how dearly victory has been purchased:—

"The regiments of the Prussian Guard and the 3rd Army Corps have suffered most severely; indeed, such losses in victorious troops are perhaps unprecedented in the history of war. Most of the regiments of the Guard lost more than a third of their men, and it must be remembered that by far the greater number of these fell in the bloody day of St. Privat, while the still heavier losses of the 3rd Army Corps belong almost exclusively to the two battles of Spicheren and Mars la Tour. The 48th Regiment suffered most severely. Its nominal strength consists of 64 officers and 3,000 men, but its actual numbers are seldom, if ever, so great. Of these, 57 officers, 3 ensigns, and 1,497 men have been either killed or wounded, while only one ensign and 46 men are reported as missing. As the ensigns usually do the duty of officers, it follows that the regiment has lost all its officers with the exception of three, in the most favourable case, and more than half its men. The 52nd Regiment has been almost as severely exposed. It lost 58 officers, 7 ensigns, and 1,431 men in killed and wounded. These numbers can only be explained by supposing that several officers, after having been wounded at Spicheren or Mars la Tours, had returned to their regiment, and were again wounded at Orleans or Le Mans. The 35th Regiment, which General Chanzy mentioned in his report on the battle of Le Mans as the most dangerous of his enemies, lost 47 officers, 2 ensigns, and 1,267 men. The losses of almost all the regiments of the Prussian Guard and the 3rd Army Corps amount to from 40 to 50 officers and from 1,000 to 1,100 men. The losses of the cavalry were as a rule much smaller, the proportion being about 1 to 12; yet some regiments suffered severely. Thus the 1st Guard Dragoons lost more than half of its officers, and between a quarter and a third of its men. When it is remembered that in former wars the loss of one-tenth or one-sixth was considered severe, it will be seen how desperate has been the late contest between France and Germany."

INCIDENTS.

DOCTORS SYKES, Swinburne, and Johnstone, of the American Ambulance, have been decorated with the Legion of Honour.

German speculators are largely purchasing in Alsace and Lorraine the properties of those who wish to expatriate themselves.

The *Wanderer*—a Vienna paper—states that the municipal council of Pesth intends to confer the citizenship of that town on M. Gambetta.

M. Legouvé has written to the French papers complaining that licentious pictures and photographs, which during the siege entirely disappeared from the shop windows, have now begun to reappear.

Four Garibaldians entered a Paris *café* on March 15 on the Boulevard Richard Lenoir, dressed in their red shirts. The proprietor called them *crapules à Garibaldi*, and attempted to turn them out. A scuffle ensued, and the *café*-keeper was taken to the guard-house, amidst the hisses and groans of the crowd.

The Berlin correspondent of the *Daily News*, referring to the enthusiastic reception which the returning troops are meeting with in Germany, says that no doubt in the capital military worship will soon be in the ascendant, but that it will be merely for a time. Military glory, he adds, has no attraction for the bulk of the German people.

A correspondent in Paris says that the Anti-German League continues to occupy a good deal of attention. A shop which used to announce that German was spoken there, now announces that German is no longer spoken. At the Grand Café not a single German paper is taken in, although English, Italian, Spanish, American, and even Russian papers are freely provided for the customers.

The Paris journals are unanimous in urging the people to refrain from all acts of violence towards Germans returning to Paris, but they demand the uncompromising application of their moral exclusion. The *Vérité*, speaking of applying this principle of exclusion in commercial affairs, says:—"We shall thus in a few years give back to Germany what she has done for us in a few months."

A Paris correspondent has succeeded in obtaining a copy of a new paper, called the *Ami du Peuple de Marat*, so scarce that its circulation must be conducted under difficulties, but it is an interesting sign of the times; in one corner is the date "1792," in the other, 1871;" the motto, "Vitam impendere vero." "Mours s'il le faut; mais dis la vérité." A leading article couched in the sanguinary spirit of the revolution of '92, and eulogising Marat, introduces him to the public; the rest of the paper is made up of articles culled from the paper of the great revolutionary journalist. Some idea of their contents may be gained from the following headings:—"*Infernal complot contre la Liberté de la Presse*," "*Le Pain de la Révolution absolument manqué par le Peuple*," "*Causes de l'Avortement de la Révolution.*"

THE EMPEROR'S RETURN TO BERLIN.

BERLIN, March 16, Evening.

THE Emperor, accompanied by the Crown Prince, Princes Carl Albrecht, Adalbert, &c., left Frankfort this morning, and will remain over night in Weimar. His Majesty will arrive at the Berlin station of the Berlin and Potsdam Railway at five o'clock to-morrow afternoon. His reception and entry will be extremely private. The Empress will probably meet her husband at the Wildpark Station, between Berlin and Potsdam, and if not, on the platform of the Berlin station. So private is the Royal entry to be, that it will not be known till the *cortège* actually starts whether it will pass under the Bradenburg Arch or come by the Leipziger Strasse. The Emperor has not altogether recovered from his recent attack of rheumatism. It is expected that he will be at the Opera on Saturday night. Berlin will illuminate to-morrow night; but the greatest preparations are being made for the 22nd inst., the Emperor's birthday. The handsomest design is that in front of the Ministry—a trophy consisting of French weapons, cuirasses, helmets, sepis, &c. There is no truth in the statement that Count Bismarck is jaded and unwell. Ever since his return to Berlin he has been in the best health, and his friends speak of his exuberant spirits. He and other high officials of State will be on the platfrom to-morrow for the Emperor's arrival. The Grand Duke and Duchess of Baden, with their family, arrived in Berlin last night.

M. ROCHEFORT.

THE report of the death of M. Rochefort appears to be unfounded, although he has been so seriously ill that apprehensions were entertained of a fatal result. The *Gaulois* of March 16 says:—"We can reassure the friends of M. Rochefort, whose state of health, although far from being good, is more hopeful than was supposed." The *Rappel* also announces that M. Rochefort is out of danger, and in a fair way to recover.

A WAR-OFFICE SCANDAL.

AN alleged misapplication of public money by certain high officials in the War-office is the subject just now of grave comment. Under the authority of an Act of Parliament, the Inland Revenue Department assigns yearly a poundage upon the amount of income tax payable by the clerks and other official persons, out of which poundage the charges for clerkage, &c., are paid. The money is held in trust for the Assessors, by certain specially-appointed Commissioners. When there has been an excess of poundage, after payment of the Assessors, that excess is formerly distributed among the clerks of the lowest class, as they have often work to do in connection with the income duty for which they are not paid if they do not happen to be assessors. In 1868 this excess amounted to about £2,400. This sum, and the sums in excess which have since accrued, have, it is said, been distributed by the Commissioners among themselves, without any authority. The Inland Revenue Department having been appealed to, has given its opinion that the appropriation is entirely illegal. Without committing ourselves to any view either as to the facts, or as to their moral and legal bearing, we may call upon the Minister for War to clear up a matter which is injuriously affecting the reputation of high officials through whose hands £15,000,000 of public money annually pass, and the character of our public servants generally.—*Daily News*, March 13.

THE ROYAL MARRIAGE.

LADY LURGAN yesterday (March 16) introduced to the Princess Louise, at Windsor Castle, a deputation of ladies, consisting of the Hon. M. Brownlow, Miss Kinnaird, Miss Tollemache, Miss Power, Miss Layard, Miss Knowles, Miss O'Malley, Miss Davidson, Miss Skrine, and Miss Nugent, to present Her Royal Highness with a Bible and the following address, which was read by Miss Nugent:—

"May it please your Royal Highness,—We, maidens of Great Britain and Ireland, desire to approach your Royal Highness on this deeply interesting occasion with the expression of our respectful but heartfelt congratulations. The feeling of lively interest with which the maidens of these islands must regard the daughter of their Queen is further increased by the circumstance that your Royal Highness is to remain among us, and, while continuing to be a comfort to our beloved Sovereign, will also adorn the position in which it has pleased Providence to place your Royal Highness in this our highly-favoured country. The memorial which we are permitted to offer for your Royal Highness's gracious acceptance is unostentatious as a gift. Nevertheless, the value is priceless; it contains the pearl of great price, and is a mine of wealth to those who search within. We desire that this light to the path may continually shed its bright rays upon your Royal Highness's way, and we pray that your happy lot here may be crowned with everlasting glory, by your name being written in the Book of Life."

Her Royal Highness in accepting the gift replied as follows—

"I am deeply grateful to the maidens of Great Britain and Ireland who desire to present to me this beautiful copy of the Bible, and for the kind expressions contained in your address. I shall always value the book, not only as being the Word of God, but as a memorial of the good feeling shown to me on this important occasion of my life, and I trust I may so act that, under the blessing of Providence, your prayers for my welfare will be granted."

The number of subscribers for the present was as follows:—From England, 2,947; from Scotland, 950; from Ireland, 750; from Jersey, Guernsey, and Alderney, 100; from Shetland, 2; from Canada, 1; from India, 2; from the Isle of Man, 3—total, 4,755.

The Count of Flanders has come to London in order to be present at the marriage of the Princess Louise.

In all parts of the country meetings are being held to prepare for celebrating the royal marriage. At Eton yesterday it was resolved that a dinner should be given on Tuesday to the poor children of Eton, to the number of 500. The dinner will be given in the racket court of Eton College. A sub-committee was appointed, headed by the provost, to collect subscriptions for the purpose. At a meeting of the Tamworth Town Council yesterday, addresses of congratulation to Her Majesty and the Princess Louise were adopted. The marriage will be celebrated in Bath by a dinner at the York House Hotel—the mayor presiding. The event is to be suitably celebrated in Edinburgh and Leith, and Stranraer, Grieff, Inverness, Dundee, and in many other places in Scotland. In Glasgow two evening entertainments are to be given, a *soirée* in the City Hall, and a *conversazione* in the Corporation Galleries. At Inverary the principal seat of the Argyll family in Scotland, rejoicings are arranged.—*The Globe*, March 17.

AN IRISH DIVORCE CASE.

THE Irish correspondent of *The Times* wrote on March 16—

The interest of the assizes is now centred in Galway, where a breach of promise case is at hearing in which two leading families in the county are involved. Damages are laid at £12,000. Special counsel are engaged on both sides, the Attorney-General and Dr. Bill being the chief advocates for the plaintiff; Mr. Butt, Q.C., and Mr. Pallen, Q.C., for the defendant. At the opening of the trial yesterday the Court-room was crowded with the friends of the litigants. The plaintiff, Miss Agnes Joyce, is a lady in her 19th year, and of great personal attractions, daughter of Mr. T. Joyce, a member of one of the oldest families in the west of Ireland, and the defendant, Mr. Tobold Blake, is a gentleman of rank and fortune. The Attorney-General stated the case for the plaintiff in an eloquent and effective address. He descanted upon the injury inflicted upon the young and beautiful girl in whose behalf he pleaded, and denounced the defendant for his broken honour and violated faith. He pictured the painful circumstances of the case for both sides, but especially for the plaintiff. Two statements he said had been insidiously circulated, which he indignantly denied. The first was that the artless and ingenuous girl had written letters teeming with affection from the duration of another person and had kept copies for a particular purpose. He stigmatized that assertion by the strongest, though the shortest epithet. The second assertion was that her father had been under large pecuniary obligations to the defendant. This he would merely designate as the fabrication of an inventive mind. The facts of the case, as presented by the learned counsel, were as follows:—In the spring of 1865 the plaintiff and her family were in Rome, and Mr. Blake with them. He accompanied them from Rome to Lucca, and thence to Paris. They went next to Florence, and he still went with them. They wintered in Rome, and he proceeded there too. Later in the season, owing to a domestic affliction, they came back to Paris, and he followed them. During all their tour he paid the most marked attention to the plaintiff. In the next summer they went to Boulogne, and he followed them. After some time they returned to Galway, and Mr. Blake was still "in tow." In 1867 they again proceeded to Paris, and he made his way there too. They went then to Spa, and from that to Paris and other places, to each of which Mr. Blake accompanied them, still paying great attention to Miss Joyce, and manifesting jealousy if any stranger sought to enlist her feelings. At first Mrs. Joyce, having regard to her daughter's youth, treated the attentions as "a joke," but the defendant spoke to her in such terms as to disabuse her mind of such an impression. She told him that it was inopportune to talk on such a subject, and that when the lady was of marriageable age if he were of the same mind, and she was favourably disposed towards him, and a satisfactory settlement was made, the subject should be entertained. In 1867 the defendant, who still kept up a constant intercourse with the Joyces, deliberately spoke of matrimony to the plaintiff, and in August, 1869, he told Mrs. Joyce that he had proposed for her daughter and that her answer was that she would regard him as a friend, but nothing more. Notwithstanding her refusal, he persisted in his attentions, and after some reference to a mutual friend renewed the proposal in September, 1869, and was accepted. Congratulations were exchanged, and it was understood that the matter was settled, and that the marriage would be solemnized after Christmas. The defendant, however, though cordial and affectionate to the plaintiff in private, denied in public the existence of any engagement, a course of conduct which counsel attributed to a sordid and pitiful motive. The day of marriage had been postponed at Mr. Blake's suggestion, and a settlement had been agreed upon between the parties and a mutual friend, who was called in to arbitrate. Mr. Blake's property amounted to £3,000 a year, together with mortgages on other estates, railway shares, and bank stock, and it was arranged that Miss Joyce should have a separate income of £450 settled upon her. The defendant gave Mr. Joyce a check for £50 to be spent in jewellery for the plaintiff, but it was returned. A Mrs. O'Brien, a friend of both parties, afterwards informed the plaintiff in a letter that Mr. Blake said she would be too extravagant. Miss Joyce thereupon wrote to the defendant that he was free, and Mrs. O'Brien, on seeing the letter, observed that if he had any misgivings he ought to put an end to the whole affair then, but instead of doing so he went off to the lady's residence, and the 17th of April, 1870, was fixed upon for the marriage. Counsel read the following correspondence. On the 20th of October, 1869, the plaintiff wrote to the defendant:—

"My own dear darling Theo,—Your letter to-day gave me much pleasure. Dreadfully you are bored with those tenants. I wish I was with you in your little room. Mind you are to come back with papa to-morrow. Willie and I went to Kilcoman yesterday and saw all the ladies. No one else called there. They were very glad to see us, or pretended to be, which is all the same to me. I believe the Castle Daly ball is really to come off the first week of November. So mamma is sending for a dress for me, but we have a dispute about how it is to be made. Only I know that you don't care or know anything about it I would ask you. I send you some violets, those nasty blots. I hope you have written to me to-day mind, as no one will see your letter. I hope you will write me a nice one. I am sure you will be very busy when you receive this, and won't have much time to read my scribbles, so I will say good-by till to-morrow.—Ever my own darling Theo, your own,

"DOLL."

The defendant, he observed, wished to avoid committing himself on paper, but having been told that no one would see his epistles, he wrote the following:—

"Vermont, Oct. 26, 1869.

"My own dearest Doll,—A thousand thanks for your dear little letter, which was quite a relief to me after all the work I have gone through yesterday."

The letter was signed, "with best love, ever your affectionate Theo." He afterwards wrote, enclosing a check for £50, which was returned, and again he sent her a short account of how he had been getting on since he left her, to answer she said, "My dear, dear Theo, do try and write to me a little kinder." The following was his reply:—

"Vermont, Dec. 14, 1869.

"My dearest Dolly,—I was surprised and pained by your letter to-day. I did my best to write an amusing letter to you, and you called it cold and heartless, and attribute it to the stinging remarks about you. If people were so much inclined to make such remarks, it is not to me they would make them. I am quite annoyed and irritated enough by the unsatisfactory state of my affairs, so many things coming in on me at once without being in a position to pay them, and I think you at least might have some consideration for me. You know me long enough to know that I am not able to write such letters as are seen in novels; and if I appear cold it is my nature and not my fault. I never was what I call sentimental even in my earliest days, and, believe me, my affection does not consist in words or writing nonsense. They have added four years' interest to the Succession Duty, and it must all be paid in four days. I don't know where I am to get £600 all in a minute; but it must be paid."

Counsel commented upon the pleas of pecuniary difficulties which the defendant always interposed whenever the time of the marriage drew near. At last, after it had been frequently put off on various pretences, Mr. Joyce had an interview in August with the defendant, who asked for a further postponement until February. Mr. Joyce refused, and insisted upon its being performed in October. Finally, after several postponements, the defendant wrote the following letter to the plaintiff:—

"Vermont, Sept. 9, 1870.

"My dearest Dolly,—I write to you according to promise, in the hope that you will take this letter in the intention in which it is written. I think well before entering upon so serious a step you should reflect seriously on the matter. The great disparity in years, our decided difference in taste, and everything, even the children not far from your own age, might lead to a life of constant differences of opinion which would not conduce to either your happiness or mine, and might be the cause of regret, which would be then unavailing. Is it not better for you to reflect now well on the these disadvantages before it is too late? It may be said why did you not think of this before. But, in reply, I have thought of it before, and spoke of it frequently to your mamma, and from the very first time the subject was thought of. You are fond of balls and parties and entertainments natural to your age. I am tired of all this kind of amusement, and it would be much against my inclination to go to them. One side or the other should give in, and it would be a sacrifice of the inclination of whichever side did so. Your mamma is with you frequently you could do better, and I am sure with your attractions that you could. Why, then, not try the world a little longer, and see if you meet one whom you may like better than you do me? You are extremely young, and can scarcely form an opinion, and it would be a dreadful thing to repent when it would be too late, and, perhaps, upbraid those who urged you into what you might consider a rash act before you were capable of judging; but if you wish the engagement still to continue I will carry it out, but beg of you to ask your papa to defer it until any time you like in February, as I find it will take almost all the money I now can collect to meet my liabilities, and would leave very little indeed to carry on with. You know, Dolly, how much I have liked you from the time you were a little child, and I like you as much now as ever, and only wish to place before you things as they really are. I have no intention, if this is broken off, of marrying any one; and after a few years, if you remain unmarried, which is most unlikely, you will find me still liking you the same, and you will have gained experience, and be better able to judge of what you would like without being influenced by any other person. Don't be angry with me for this letter, for I assure you I have written it with the very best intention, and I beg of you to think so, and to believe me, dearest Dolly, your sincere friend,

THEO BLAKE."

On the same day the defendant wrote to Mr. Joyce, desiring to withdraw from the engagement on account of pecuniary difficulties and the disparity of years between himself and the plaintiff. Mr. Joyce drove over to Vermont to demand an explanation; but Mr. Blake was denied to him, and he then wrote to the defendant an insulting letter, which he left with the servant. Counsel demanded substantial damages for his client, and Mr. and Mrs. Joyce and the plaintiff were examined to prove the facts relied on.

The case was ended to-day. Baron Hughes characterized the defendant's letter of the 9th of September as most insulting. The jury, after a short deliberation, found a verdict for the plaintiff for £5,000, damages. The verdict was received with loud applause.

PICKINGS FROM PUNCH

OF MARCH 18.

A PROVERB FULFILLED.

"EVERY dog has his day." Master M'Grath's was Wednesday, March the first, when he visited Windsor Castle.

RETRIBUTION.

"What's the matter, mamma?" "Toothache, dearest." "O dear! What tooth is it?" "Wisdom tooth." "Wisdom tooth! Ah! I suppose that's the dreadful tooth that knows all about the French irregular verbs!"

A GREAT TRAVELLER.

Dr. Watts was evidently in the habit of making pedestrian excursions on the Continent, for in one of his noblest lines, he expressly says—

"Where'er I take my walks abroad."

"FAINT PRAISE."

Volunteer Officer (amateur baritone, and considered only second to Mr. Santley in musical circles)—"Do you think the men hear me, sergeant?"

Sergeant of the Guards (considerately)—"We shall do better by-and-bye, sir. Your voice requires cultivation!"

LECTURE IN LENT.

Uncle—"Well, Charley, shall I open another bottle of claret, or will you go with your cousins to the lecture at the museum?"

Charley—"Why, uncle, I think, on the whole, I prefer Cork to Orrery."

[Which shows that he was an epicurean, but had read his "Debrett."]

THE OLD MASTERS.

If the marvellous Exhibition, just closed, had produced no better result than the following (which was found on a lost catalogue) the academicians would still have deserved plaudit. "Suppose Her Majesty had patted a cat, which purred, but then scratched the Sovereign, what two old masters would have been named? Puss sang, and clawed la Reine."

THE TWO ENDS OF A CANDLISH.

Mr. Candlish would have us put down
Compulsory Vaccination,
And pay off the National Debt
By stern self-abnegation.

To the stout M.P. for Sunderland,
Mr. Punch recommends
The proverb that warns 'gainst lighting
Your Candlish at both ends.

To such double lighting in this case,
The objection's a specially strong one,
When, if Candlish has one right end,
He has also, as clearly, a wrong one.

But let's hope he's as unlikely
Vaccination law to upset,
As we fear he's to coax the nation
Into paying the National Debt.

HEADS OF INTELLIGENCE.

(*Overland Mail*, March 17.)

THE new Black Sea Treaty was signed at the Foreign Office in London on March 13, and the Conference concluded its sittings.

The clauses in the Treaty of 1856 relating to the neutralisation of the Black Sea are abrogated.

The Postmaster-General has intimated a change in postal rates in the United Kingdom. Letters, or any packet, will be charged 1d. an ounce, two ounces 1½d., and a halfpenny additional for every two ounces up to twelve ounces.

Post-office Order charges will be modified.

The Indian Finance Committee had a formal meeting on March 16, and elected Mr. Ayrton to the post of chairman.

Mr. Lefevere has been appointed Secretary to the Admiralty, and Mr. Winterbotham succeeds Mr. Lefevre as Under-Secretary of State for the Home Department.

Sir William Mansfield is to be made a peer, under the style, it is said, of Lord Sandhurst; Sir Henry Bulwer, M.P., is also to be raised to the peerage.

The debate on Army Reform is not yet concluded. The University Tests Bill has passed the second reading in the Upper House.

Paris is quiet, but the insurgent National Guards still hold Montmartre.

The Emperor of Germany is on his way to Berlin. The army is expected to enter the capital on May 1.

M. Gustave Flourens and M. Duverne have been condemned to death by a Council of War at Paris, for participation in the riots of October 31.

M. Henri Rochefort's death has been reported, and contradicted. He has been seriously ill.

The French Assembly will meet at Versailles on March 20.

The republican press of Paris has been suppressed.

The elections in Spain place the Ministers in a decided majority in the Cortes—263 Ministerialists, against 153 Opposition deputies, have been returned.

Riots have been reported from Zurich. A mob, in which were French officers, attacked the Germans when celebrating their victories. The Swiss troops fired on the rioters, killing and wounding several.

Mr. Stansfeld has been re-elected for Halifax.

The first meeting of the Joint High Commission was held at Washington on March 13.

Amongst the deaths recorded this week are:—Lord Hastings; Lady Coote; Sir St. V. B. H. Whitshed, Bart.; Sir H. H. Freeling, Bart.; Sir A. Edmondstone, Bart.; Sir G. Lowther; Rear-Admiral T. Baldock; Capt. A. B. Melville, Bengal Staff Corps; Mr. W. H. Harrison, Bombay C.S.

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REGISTERED UNDER ACT X. OF 1866.

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1. Assurances at the lowest safe rates.
2. Investment of all Funds in Government Securities.
3. Entire Management in this country.
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Policy-holders on the Indian Register of the Albert Company, including those non-resident in India, will be enabled to assure in this Company on the following special terms:—

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50	54	9	0	57	4	0	3	19	5

Forms of Proposal may be obtained, free of charge, on application to the Secretaries or Agents of the Company; and they will be glad to give any information that may be required.

By order,
D. McL. SLATER,
Secretary for Western India.

No. 4, Church Lane, Bombay, 6th April 1871.

GUARDIAN, FIRE, and LIFE ASSURANCE COMPANY.

Established 1821.—Capital £2,000,000.

POLICIES of INSURANCE against FIRE granted on all approved Buildings and contents thereof in Bombay and the Mofussil at moderate rates by

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Bombay, 1st September 1870.

THE STANDARD LIFE ASSURANCE COMPANY.—Established 1825.

With which is now united

THE COLONIAL LIFE ASSURANCE COMPANY.

COLONIAL AND FOREIGN ASSURANCES.

An Amalgamation having been formed between the STANDARD LIFE ASSURANCE COMPANY and the COLONIAL LIFE ASSURANCE COMPANY, the business of the United Companies will henceforth be conducted under the title of

THE STANDARD LIFE ASSURANCE COMPANY.

THE ANNUAL REVENUE of the Standard Company is now upwards of £710,428, and the Accumulated Funds amount to upwards of £4,284,648 sterling. The New Business transacted during the past year amounted to the large sum of £1,110,947 sterling, the corresponding Premiums amounting to £38,532 per annum.

MODERATE RATES charged for residence in the Colonies, India, and other places abroad.

LOCAL BOARDS and AGENCIES in India and in all the British Colonies, where every facility will be afforded in the transaction of business, and where Premiums may be received and Claims paid.

Immediate reduction of Prem um on return to Europe, or their temperate climate, without Medical Certificate.

PROFITS divided every five years.

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